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MERRIMACK COUNTY ANNUAL REPORT 1992



MERRIMACK COUNTY ANNUAL REPORT

MERRIMACK COUNTY COMMISSIONERS

Peter J. Spaulding, Hopkinton
Kenneth L. McDonnell, Concord
Stuart D. Trachy, Franklin

January 1, 1992-December 31, 1992



County Officials (L to R) Treasurer Charles T. Carroll, Commissioner Stuart D. Trachy, Commissioner Kenneth L. McDonnell and Commissioner Peter J. Spaulding.



21 Years of Service

The County of Merrimack wishes to dedicate the 1992 Annual Report to Commissioner Peter J. Spaulding for his dedication and contributions to County government.



On June 22, Merrimack County Board of Commissioners publicly announced the appointment of Carol A. Haessly as the new County Administrator.



County Commissioner Peter J. Spaulding at his farewell reception.

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**MERRIMACK COUNTY
MERRIMACK COUNTY OFFICERS — 1992**

****Elected Positions**

COMMISSIONERS

- **Peter J. Spaulding — Hopkinton**
****Kenneth L. McDonnell — Concord**
****Stuart D. Trachy — Franklin**

TREASURER

- **Charles T. Carroll — Concord**

ATTORNEY

- **Michael Th. Johnson — Canterbury**

REGISTER OF DEEDS

- **Kathi L. Guay — Concord**

REGISTER OF PROBATE

- **Patricia A. Fraser — Pittsfield**

SHERIFF

- **Chester L. Jordan — Contoocook**

COUNTY ADMINISTRATOR

Carol A. Haessly

JUDGE OF PROBATE

Honorable Donald W. Cushing

MEDICAL EXAMINERS

Paul Baron, M.D.

CLERK OF SUPERIOR COURT

William S. McGraw

MERRIMACK COUNTY NURSING HOME

Administrator.....Thomas P. Matzke
Director of Nursing ServicesJudith A. Gagnon
Director of Food ServicesTimothy Gallagher
DietitianLaura Gaudette
Activities Director.....June Latti
Physical Therapist.....Mary Lou McGill
Executive Housekeeper.....Lola Jones
Laundry, Linen and Sewing Supervisor.....Jane Patterson
Director of Plant OperationsHarold Patterson

MERRIMACK COUNTY PURCHASING DEPARTMENT

Purchasing Agent.....William Hein

MERRIMACK COUNTY PERSONNEL

Human Resources Director.....Barry Cox

MERRIMACK COUNTY FARM

Farm Manager.....Christian E. Winslow

MERRIMACK COUNTY CORRECTIONS DEPARTMENT

AdministratorWilliam R. Potter

MERRIMACK COUNTY COOPERATIVE EXTENSION

CoordinatorDavid Seavey

THE MERRIMACK COUNTY DELEGATION

District No. 1	(ANDOVER, DANBURY, HILL, SALISBURY, WILMOT) Earle W. Chandler (r) John P. Chandler (r)
District No. 2	(NEWBURY, NEW LONDON, SUTTON, WARNER) Alf E. Jacobson (r) William F. Kidder (r) Avis B. Nichols (r)
District No. 3	(BRADFORD, HENNIKER) Mary Molner (d) Thea G. Braiterman (d)
District No. 4	(BOSCAWEN, WEBSTER) Elizabeth S. Millard (r) Rick A. Trombly (d&r)
District No. 5	(BOW, DUNBARTON, HOPKINTON) C. William Johnson (r) Mary Ann Lewis (r) Susan D. Carter (r) Peter M. Stio (r)
District No. 6	(CANTERBURY, LOUDON, PITTSFIELD) Robert A. Lockwood (r) Richard Barberia (r) Henry F. Stapleton (r)
District No. 7	(CHICHESTER, EPSOM, PEMBROKE) Eleanor M. Anderson (r) Patricia A. Fair (d&r) Douglas E. Hall (r) Charles B. Yeaton (d)
District No. 8	(ALLENSTOWN) George E. Letourneau (d) Gabriel Daneault (d)
District No. 9	(HOOKSETT) Laurent Boucher (r) Lowell D. Apple (r) Thomas Christie (r)

District No. 10	(FRANKLIN) Bronwyn L. Asplund (r) James A. Whittemore (r&d) Martin Feuerstein (r)
District No. 11	(NORTHFIELD) Joyce M. Johnson (d)
District No. 12	(FRANKLIN, NORTHFIELD) Robert M. Gilbreth (r&d)
District No. 13	(CONCORD-Ward A) Mary C. Holmes (r)
District No. 14	(CONCORD-Ward B) Michael Hill (r)
District No. 15	(CONCORD-Ward C) Paul R. Fillion (r)
District No. 16	(CONCORD-Ward D) Caroline L. Gross (r)
District No. 17	(CONCORD-Ward E) Francis D. Jelley (d)
District No. 18	(CONCORD-Ward F) Bert Teague (r)
District No. 19	(CONCORD-Ward G) Jennifer G. Soldati (d)
District No. 20	(CONCORD-Ward H) Gerald R. Smith (r)
District No. 21	(CONCORD-Wards A-H) Miriam Dunn (d) Elizabeth Hager (r) Robert C. Hayes (r) Mary Jane Wallner (d) John F. Weeks (r)

1992 REPORT OF MERRIMACK COUNTY COMMISSIONERS

The possibility of unionization became a major issue at the Merrimack County Nursing Home in the latter part of 1991. As a result of an Employee vote, the Nursing Home has since remained unionized.

The Board of Commissioners approved the renovation of the White House, located in Boscawen, NH near the Nursing Home, to house the newly established Adult Diversion Program, funded by federal grants through the County Attorney's Office.

Jaime Hernandez, of Franklin, NH, was welcomed by the Board and Administrative staff as a summer intern. He aided implementation of the Americans with Disabilities Act. The Administrative Staff looks forward to the possibility of having Jaime on board the next summer season.

The position of County Administrator had been vacant for some time since the resignation of Rodney E. Tenney in 1991. The Board of Commissioners appointed Interim Administrator Carol A. Haessly as the County Administrator in June. Ms. Haessly had been the Personnel Coordinator for the County prior to her appointment. The title of Personnel Coordinator was henceforth changed to Human Resource Director with the appointment of Barry L. Cox.

Upon the recommendation and the full support of the County Commissioners, the Executive Committee of the County Delegation approved the funding of an Overall Economic Development Plan (OEDP). OEDP is designed to decrease the substantial unemployment rate experienced in Merrimack County through the redevelopment in designated areas.

The last term of Commissioner Chairman Peter J. Spaulding ended in 1992 as he declined to run in the November election in order to campaign for the United States Congress. Commissioner Spaulding had been a County Commissioner for twenty-one years and his experience and knowledge will be missed.

TREASURER'S REPORT 1992

Merrimack County continues to have a Triple "A" Bond Rating.

In 1992 Merrimack County Shows a surplus of \$600,000.

I would like to acknowledge my gratitude and thanks to Carol Haessly, Merrimack County Administrator for her valued assistance and to the Administration staff for their assistance during the year 1992.

Our auditors report detailing the County revenues and expenditures for 1992 will be found starting on page 78.

Charles T. Carroll
Treasurer

EDNA C. MCKENNA TRUST FUND

On August 17, 1983, Merrimack County created and established the Edna C. McKenna Trust Fund for the primary benefit of residents at the Merrimack County Nursing Home in accordance with laws of the State of New Hampshire, RSA 23:13-22.

During 1992 the following purchases were made:

Flowers for New Residents	620.00
Plants for Nursing Home Lobby	180.00
Christmas Party for Residents	<u>150.00</u>
Total Withdrawals	950.00

It is with the greatest pleasure that we are able to make the residents stay a little happier with the above purchases.

We hope to provide the residents with these extras through the Edna C. McKenna Trust Fund. Donations to this fund will be accepted through Charles T. Carroll, Merrimack County Treasurer, 163 North Main Street, Concord, New Hampshire 03301.

Charles T. Carroll
Trustee of Trust Fund

1992

MCKENNA TRUST FUND — LIST OF DONATIONS

Fernande T. Lovering.....	\$ 20.00
Dr. and Mrs. Conrad Carantit.....	50.00
Mr. and Mrs. Frederick Wood.....	25.00
Mrs. Edward Smith.....	10.00
Amy and Patricia Stillings	10.00
Dorothy Milliken	10.00
Ann Kelley	25.00
Mr. and Mrs. Daniel Sullivan.....	25.00
Richard Mailhot	50.00
Mr. and Mrs. Robert E. Kirby.....	100.00
Karen V. Rich.....	10.00
Lydia Howard Cooper.....	25.00
Mr. and Mrs. William Adams	10.00
Paul Budro	35.99
Madison A. Parker	100.00
Nursing Faculty, NHTI	75.00
Rita Irish	55.00
Norma Wright	25.00
Jennie Bonk.....	20.00
Evelyn F. Hamilton	10.00
Mr. and Mrs. Frank Bonk.....	10.00
Office of Quality Assurance	20.00
NH Department of Corrections.....	33.00
James E. Batchelder.....	10.00
Julie Trudell	100.00
Mr. and Mrs. Kenneth Knapp	25.00
Mr. and Mrs. Joey Champigny.....	10.00
Mr. and Mrs. Freelon Watson	10.00
Eileen L. Marine	10.00
Mr. and Mrs. Albert Diamond	10.00
Bernard Griffin	10.00
Mr. and Mrs. Ralph Frymoyer	15.00
Mr. and Mrs. Richard Jerd	20.00
Wanda A. Pikor.....	5.00
Mr. and Mrs. Ernest Griffin	10.00

Mr. and Mrs. Leland Hills.....	120.00
Robert H. Mandrey	10.00
Mr. and Mrs. Albert Higgins.....	25.00
Mrs. Gea M. Nelson.....	10.00
Peter M. Stio	35.00
June Latti.....	387.72
William F. Strobridge, Jr.	50.00
Mr. and Mrs. Edward Bartlett	10.00
Mr. and Mrs. Joseph Bourdon.....	10.00
Mr. and Mrs. James Whiteman	10.00
Ann S. Hasbany	20.00
Thomas Rodd.....	700.00
Mr. and Mrs. Richard Viger.....	10.00
Sarah Kinter	21.50
Mr. and Mrs. J. Albert Arsenault	25.00
Mr. and Mrs. Albert Prescott	10.00
Ladies Auxiliary of Bow Fire Department	15.00
Helen C. Smith.....	25.00
Emergency Room Staff, Concord Hospital	20.00
Carlson Rowell	50.00
Katherine Dymont.....	10.00
R. Grace Fitzgerald	100.00
Elizabeth Messer.....	135.00
Wyn Richardson.....	30.00
Arlene E. Eames	25.00
Mr. and Mrs. Harold Rose	25.00
Mr. and Mrs. Robert Sherman	25.00
Mr. and Mrs. Guy Frost	10.00
Marguritte E. Rainville	25.00
Helen J. Gilbert.....	5.00
Irene Gagnon.....	25.00
Jay Fitzpatrick.....	20.00
Pauline E. Gagne.....	5.00
Eda St. John	100.00
Emile Dickner	25.00
Arthur J. Gilbert.....	10.00
Merrimack County Extension Service	37.00
Doris Adams	50.00

American Legion	200.00
Margaret Bailey	20.00
Mr. and Mrs. Daniel Church	50.00
Ethel Townsend.....	50.00
Howard Cummings	25.00
Mary Twomly	100.00
American Legion Auxiliary, Concord Unit	100.00
Margaret G. Goodwin	20.00
Lucille Collins.....	100.00
V.A. Moscardini	25.00
William Silver.....	100.00
Mr. and Mrs. Rankin Wright.....	20.00
Raymond K. Gourley	5.00
Hazel Holder.....	5.00
Mr. and Mrs. Joseph Chandler	25.00
Norma Sears.....	10.00
Ed Mickolus	10.00
Robert Locke.....	50.00
Bernice O. Ruddy	20.00
Alfred Wright.....	25.00
Kathleen Homsy	10.00
Gladys Harrold.....	10.00
Preston Trombley	25.00
Robert Vivan.....	25.00
Barbara Wood	10.00
Doris Fitzpatrick	50.00
Arman, Pauline and John Begin	25.00
Louis Klotz	15.00
State Department of Emergency Management	40.00
Pauline Gravel.....	10.00
Bernadette Begin.....	10.00
Linda Arnold.....	25.00
NH State Police Benevolent Association.....	20.00
Huberts Department Store	25.00
Richard Perry	50.00
Muriel Black	76.10
Ruth Rufo.....	25.00
Richard Zack.....	15.00
Sandra Jackson.....	50.00
Mr. and Mrs. Arthur Jackson	50.00

Minutes: Merrimack County Delegation Meeting March 30, 1992

Chairman Kidder opened the public meeting at 10:00 am before the Merrimack County Delegation regarding the operating budget. He then read the public notice (copy attached).

Chairman Kidder recognized Stanley Grimes, representing the Cooperative Extension Service, who explained that the secretaries' benefits amount over \$1,000, which would take all the increases allowed in the budget. Mr. Grimes explained how the cut would effect their programs (sheet attached).

Hugh Keating talked about the fact that the budget has increased by 39% in the past four years. Commissioner Spaulding responded by calling attention to the fact the increases were mainly mandated by the state. Discussion followed. Representative Hall stated that there are no new mandates. The major increases are in the nursing home and medicaid which is not mandated by the state. It is necessary that we continue in the program (chart reference - medicaid attached).

Mr. Keating then questioned the increase in the County Attorney's budget. Attorney Johnson explained the costs in running the criminal justice system. Much of the increase is supported by grants.

Mr. Keating then stated that the benefits were not truly reflected in the budget. The County Attorney explained his portion of the budget as did the other department heads. Discussion followed.

Mr. Keating also addressed the 1990 annual report and asked when it will be released, Commissioner Trachy stated that there was a delay in the departments reports but that the report is at the printers. Mr. Keating asked about reports due to the Secretary of State which Commissioner Spaulding responded to. Mr. Keating then stated his disappointment in the Registry of Deed's budget which was also responded to by Commissioner Spaulding.

Chairman Kidder recognized Eric Leadbeater from Hopkinton who asked that the \$6,000 be restored to the budget. He then explained how the budget had been trimmed prior to presenting the budget to the delegation. The cuts would severely cut their various programs. He explained his town's share of the county budget regarding how it effects

the extension's budget. Representative Joyce Johnson explained that the subcommittee agreed to level funding for the outside agencies.

Richard Plante from Franklin explained his concern over the budget increase. He further elaborated on his disappointment in the 7.3% increase.

Bill Burge from Webster also stated his disappointment in the county budget. He feels it should be further cut. Commissioner Trachy responded to their concerns. Discussion followed.

The Public Hearing was closed at 10:40 am.

Respectfully submitted,
Mary Ann Lewis
Clerk

Minutes: Merrimack County Delegation Meeting on March 30, 1992

Chairman Kidder opened the Delegation Meeting at 10:40 am regarding the operating budget for fiscal year 1992. He then read the public notice. The Chairman asked for attendance. He declared a quorum was present.

Chairman Kidder recognized Representative Boucher, Chair of the Executive Committee who asked for comments on the revenue section of the budget. Representative Whittemore questioned the revenue of forest products at the farm. There will probably be about an income of approximately \$5,000 from the sale of wood products.

Representative Feuerstein commented on the increase in the pharmacy section of the nursing home budget. Commissioner Spaulding commented on the changes in the system of billing which reflects the increase.

Representative Millard moved that the 2.6% in the reduction in the extension be restored. Representative Holmes seconded the motion. The increase totals \$6,000. Discussion followed.

Roll call on the motion was 21 to 14 favoring the increase. The motion was carried.

Representative Jacobson asked for an explanation of the 20% increase in the Human Services Department. Commissioner Trachy addressed the increase such as case load increase as well as costs, the increase in the number of children who require care, and all the other services in the division. The Director of Human Services, Tom Wentworth, explained the increased costs in detail. Discussion followed.

Representative Johnson asked for an explanation of the Adult Diversion Program in the County Attorney's budget. County Attorney Johnson spoke to his request, mainly the change in policy in the drug program which is being implemented with a grant and at no cost to the county (chart attached). He concluded his remarks by stating that this is a very positive program and will probably be a blue print for other counties. Commissioner Trachy stated that the commissioners support the program and are waiting for the state to act on the grant.

Mr. Matzke, Nursing Home Administrator, asked to comment on the facilities under his jurisdiction at the Merrimack County Nursing Home,

and how they are presently used vs. how they propose to use the space (cost vs. savings etc.). There was support from the County Attorney and commissioners.

Representative Hager moved that we approve the entire budget and the amendment as presented. The motion was seconded by Representative Millard. The motion was carried by a vote of 32 - 3.

Chairman Kidder commended all the subcommittees for their work on the budget.

Chairman Kidder recognized Representative William Johnson for a resolution on the Adult Felony Diversion Pilot Program. Representative Apple moved that we adopt the resolution. The motion was seconded by Representative Molner. Discussion followed. It was brought to the attention of the Delegation that at the Governor's Council meeting Commissioner Spaulding moved that the grant for the Diversion Program be tabled. The resolution would support the effort to take the matter off the table at the next Governor Council meeting. The resolution passed by a vote 32 - 0.

Chairman Kidder asked for a vote on the revenue section of the budget. A motion was made by Representative Lockwood to accept this section. The motion was seconded by Representative Nichols and carried by a vote of 32 - 0.

Representative Molner asked for a moment of silence in memory of Representative Jelley.

Representative Whittemore asked for comments on the expansion at the correctional facility. Commissioner Trachy stated that there was no need for expansion at this time.

Chairman Kidder recognized Representative Weeks who reported on the report of the salaries for the elected officials (report attached). Representative Weeks stated that any changes would not effect the present budget. However, if changes are to be made, they should be presented prior to the deadline for filing for office. Discussion followed.

Chairman Kidder announced that there will be an Executive Committee meeting on April 20, 1992.

Representative Weeks addressed the issue of longevity on the salaries of

elected officials. It seems that other counties do not recognize longevity. This issue will be addressed in future meetings. Discussion followed. Representative Soldati suggested that the study committee recommend no future longevity pay.

Respectfully submitted,
Mary Ann Lewis
Clerk

Minutes: Merrimack County Delegation meeting on May 11, 1992.

The Merrimack County Delegation met to determine the salaries of the Elected Officials for the County.

Chairman Kidder opened the meeting at 10:40 am to act on the recommendations of the Executive Committee. He read the Public Notice dated May 1, 1992. Representative Jack Weeks, Chairman of the Committee to Review Elected Officials' Salaries, reported on their findings (report attached). Also attached is a pencil copy of Chairman Week's findings. Chairman Weeks moved that we adopt his recommendation. The motion was seconded.

Representative Hall brought up a flaw in the recommendation, whereby someone running for the first time could claim that the taxpayer would save money if he were elected. Representative Chandler asked if the question could be divided. Representative Hager seconded this motion. The report divided into four questions and was seconded by Representative Jacobson. Discussion followed.

Representative Dunn brought up the point that we vote on the position and not the personality of the person in the position. Representative Weeks called attention to the fact that we would be considering the same salaries at the end of the next term. Chairman Kidder thanked the committee for their work and the report.

Discussion followed on all the recommendations.

Representative Lockwood moved that the separate report of Representative Weeks on the "Revenue Effect" be a part of the official report on the committee. The motion was seconded by Representative Johnson. A voice note was made that the report be divided. The motion was passed.

Representative Jacobson moved that the longevity pay of all elected officials be discontinued as of December 31, 1992. The motion was seconded by Representative Apple. Discussion followed.

Chairman Kidder read the second recommendation of the committee. Representative Hager moved that we adopt recommendation #2. The motion was seconded by Representative Dunn. Discussion followed. Representative Hall moved that we amend the recommendation as

follows: that we strike the last clause of the amendment beginning with the word "except." The motion was seconded by Representative Jacobson and was carried. The amended version carried by a vote of 34-1.

Representative Hager made the motion that item #3 as proposed be amended by omitting the last sections of the last sentence beginning with the word "except." The motion was seconded by Representative William Johnson. Discussion followed. The motion passed by a vote of 33-1.

Chairman Kidder read the fourth proposal in the report. Representative Hall moved that we accept the report of the committee on the fourth proposal. The motion was seconded by Representative William Johnson. Discussion followed.

Representative Hayes moved to amend the motion that the Commissioners' salaries be increased \$1,500 per person effective January 1, 1993 to compensate for the loss of their health benefits. The motion was seconded by Representative Weeks. Discussion followed. The motion on the amended motion failed by a vote of 14-20.

Representative Jacobson spoke in opposition on the original motion and stated his reasons for his opposition. Representative Hall stated that the recommendation is not based on personality.

Chairman Kidder reported that a request for individual ballots has been requested. Representative Christie moved that we have a roll call vote to accept the committee's recommendation. The motion failed.

A motion was made to accept the salaries as shown in the report. The motion was seconded by Representative Trombly and carried by a vote of 21-14.

Chairman Kidder read the fifth proposal which was carried on a voice vote.

Representative Jacobson moved that the report pass as amended by the motions made at the meeting. The motion was seconded by Representative Hall. Discussion followed.

Representative Fillion made a motion that the Chairman of Commissioners remain at \$7,500, the other Commissioners at \$7,000 and the Treasurer at \$7,000 for 1992. The motion was seconded by Representative Hager and passed.

Representative Jacobson moved (as stated previously) that the report be passed as amended by the motions made at the meeting. The motion was seconded by Representative Hall and passed.

Representative Lockwood filed a notice of reconsideration on the amended version of the report. A motion was made to mail an amended version of the report to the Delegation. The motion was passed.

The meeting was adjourned at 12:30 pm

Respectfully submitted,
Mary Ann Lewis
Clerk

**FINAL REPORT OF THE COMMITTEE TO REVIEW
MERRIMACK COUNTY ELECTED OFFICIALS SALARIES
APRIL 20, 1992**

Committee Members: Chair J. Weeks, M. Dunn, P. Fillion, A. Jacobson,
A. Nichols

Meetings: February 28, 1992
March 20, 1992
March 27, 1992
April 8, 1992

Salaries to be considered:
Chair of Commissioners
County Commissioners (2)
County Treasurer
County Attorney
Sheriff
Register of Deeds

The Committee received and reviewed a considerable amount of helpful information provided by Acting County Administrator Carol (Bickert) Haessly and her staff. The data included present salaries and benefits of elected officials and other appointed (unclassified) Merrimack County department heads, and salaries and benefits of elected officials in other N.H. counties. Also, the Committee met with all the incumbent elected officials at least once.

In its preliminary report delivered to the County Delegation on March 30, the Committee unanimously recommended that salaries of the County Commissioners, Chair of Commissioners, and the County Treasurer, remain unchanged at their present levels:

Chair of Commissioners	\$7,500/yr.
Commissioners (2)	7,000/yr.
County Treasurer	7,000/yr.

This recommendation is reaffirmed by the Committee.

At its last meeting (April 8) with four members present, (Representative Jacobson absent), the following recommendations were agreed upon by the Committee.

ITEM #1

Voted (4-0) to recommend discontinuation of longevity pay for elected county officials (full & part time), as of 12/31/92.

ITEM #2

Voted (4-0) to recommend that health insurance coverage be provided for full time elected county officials only (County Attorney, Register of Deeds, and Sheriff) on the same co-payment basis as other county employees and that part-time elected county officials (County Commissioners, County Treasurer) be permitted to enroll in the county group health plan at their own expense.

ITEM #3

Voted (4-0) to recommend that dental insurance coverage be provided for full time elected county officials only (County Attorney, Register of Deeds, Sheriff) on the same basis as other county employees, and that part time elected county officials (County Commissioners, County Treasurer) be permitted to enroll in the County group dental plan at their own expense.

ITEM #4

The committee was unable to reach **unanimous** agreement on the matter of full time elected officials salaries, however, **voted** (3-1) to adjust salaries as follows:

Position	Current Salary	Change	Proposed Salary (Jan. 1, 1993)
County Attorney	\$45,000	+\$3,000	\$48,000
Register of Deeds	\$34,000	+\$2,000	\$36,000
Sheriff	\$38,000	+\$2,000	\$40,000

Favored: M. Dunn, P. Fillion, J. Weeks

Opposed: A. Nichols

Not Present: A. Jacobson

Also, the Committee **voted** (4-0) to recommend that the Chairman appoint a standing committee of county delegation members to provide an element of continuity and up-to-date information in the development of recommendations regarding salaries and benefits of elected county officials.

This completes the report of the committee.

Respectfully submitted,
Jack Weeks, Chairman

The Report was approved, as amended and to include the attached addendum, by the Merrimack County Delegation on May 11, 1992.

ADDENDUM

**REVENUE EFFECT
5/11/92**

Savings

A. Discontinue Longevity

Commissioners	\$1,700	
Treasurer	500	(-\$3,700)
County Attorney	500	
Register of Deeds	1,000	

B. Health Insurance

Commissioners \$912.85/month =	(-\$10,954)
2 single / 1 family	
@ \$207.47 @ \$497.91	

C. Dental Insurance

Commissioners \$42.44/month =	(-\$509)
2 single / 1 family	
@ 7.08 \$28.28	

Total Savings (\$15,163)

Added Expense

Salary Increases

County Attorney + \$3,000	
Register of Deeds + \$2,000	+ \$7,000
Sheriff + \$2,000	

Net Savings \$8,163

**Minutes: Public Hearing - Merrimack County Delegation
December 9, 1992**

Chairman Kidder called the Public Hearing to order at 10:20 am and read the Public Hearing notice. Chairman Kidder asked if any member of the public had any issues they wished to address to the Merrimack County Delegation. No questions or issues followed.

The Public Hearing adjourned at 10:21 am

Respectfully submitted,
Mary Holmes
Acting Clerk

**Minutes: Merrimack County Delegation meeting,
December 9, 1992.**

Chairman Kidder called the meeting to order at 10:21 am and read the public notice. He then asked that attendance be taken. Present were Representative Apple, Barberia, Braiterman, Buessing, Carter, Chandler, E., Chandler, J., Daneault, Dunn, Feuerstein, Fillion, French, Gilbreth, Hall, Hill, Holmes, Johnson, C., Johnson, J., Kidder, Langer, Lockwood, Newland, Nichols, Owen, Pfaff, Rogers, Shaw, Soldati, Stapleton, Trombly, Wallner, Weeks, Whalley, Whittemore, Willis, and Yeaton.

Chairman Kidder appointed Representative C. William Johnson as Acting Chairman and Representative Mary Holmes as Acting Clerk until such time that the Delegation vote on the new officers for the 1993 Delegation.

Representative C. William Johnson then resumed the meeting beginning with the election of officers for the 1993 Delegation.

The Democrats and Republicans of the Delegation joined in separate caucuses to nominate Representatives from both parties.

In the Republican caucus, Representative Apple nominated William F. Kidder as Chairman of the Delegation. The nomination was seconded and Acting Chairman C. William Johnson moved to cast one ballot for Representative Kidder as Chairman.

Vice-Chairman nominees were Rep. Lowell Apple and Rep. Paul Fillion. Rep. Paul Fillion won by ballot vote of 12-11.

Representative Pfaff nominated Representative Mary Holmes as Clerk. One ballot was cast for Mary Holmes as Clerk.

Discussion followed regarding the ratio of Republicans and Democrats required by law in the Executive Committee. The ratio was resolved as being 2 to 1 (eight Republicans including the three officers of the delegation and four Democrats).

Nominees for the Executive Committee were Representatives Apple, Nichols, Shaw, Willis, Pfaff, Weeks, and C. William Johnson. A ballot vote was held to choose five of the seven nominees for the Executive Committee.

Representatives Apple, Nichols, Shaw, Weeks and C. Johnson won the ballot.

The Democrats of the Delegation were called out of caucus and asked for their decision on nominees. The nominee for Chairman was Rep. Kidder. By unanimous vote Rep. Kidder was elected Chairman of the Delegation and resumed his position as Chairman relieving Acting Chairman C. William Johnson.

By unanimous vote Rep. Paul Fillion was elected as Vice-Chairman of the Delegation.

By unanimous vote Rep. Mary Holmes was elected Clerk of the Delegation.

The elected Democratic nominees for the Executive Committee were Representatives Daneault, French, Soldati and Rogers. Thus the Executive Committee members elected are as follows:

Republicans

Rep. Apple
Rep. Nichols
Rep. Shaw
Rep. Weeks
Rep. C. Johnson
Rep. Kidder
Rep. Fillion
Rep. Holmes

Democrats

Rep. Daneault
Rep. French
Rep. Soldati
Rep. Rogers

Chairman Kidder commenced discussion on the Resolution Authorizing County Expenditures (attached). Commissioner Spaulding made brief comments explaining the resolution. A motion was made and seconded to accept the resolution as stated. It was so approved by voice vote.

Chairman Kidder then addressed the Resolution of Revenue Anticipation Notes. Commissioner Spaulding commented and explained on the resolution and the bond rating. Accountant Dick Zack explained the investment policy. Discussion followed. The resolution was adopted by voice vote and referred to the Executive Committee for approval.

Commissioner Spaulding then explained the highlights of the 1993 budget which would be passed to the Executive Committee for review.

He stated that the Board of Commissioners cut almost 1 million dollars from the department heads' recommendations.

Rep. Willis asked how much money the Farm loses per year. Commissioner Spaulding replied but could not give figures because of the diversity of the accounts.

Rep. John Chandler questioned the DOC grant. Commissioner Spaulding explained.

County Attorney Michael Johnson elaborated on the Adult Diversion Program's sub-grant per Representative Soldati's request.

Rep. Feuerstein questioned the surplus of \$600,000 for 1993. Commissioner Spaulding responded that the surplus is the result of expenditures not made and savings in appropriations such as in the Human Services and Personnel Accounts.

Rep. Whittemore questioned the expiration of the Courthouse lease. Commissioner Spaulding stated that the lease expired on June 30, 1992 and that we are in the process of renegotiating with the State.

Rep. Newland questioned why the proposal made by the Board of Commissioners for Dispatch was higher than the amount proposed by the Department. Commissioner Spaulding explained that an increase in dental insurance needed to be added.

Rep. Whittemore questioned why the expense for Courthouse Maintenance is higher than the lease. Commissioner Spaulding explained the wide range of expenses in the Maintenance Department.

Rep. Feuerstein questioned the 1/2 million dollar increase in Human Services. Commissioner Spaulding explained that this is to cover the 25% the County pays by law to the State for services rendered for the elderly and children in the system. Commissioner Spaulding addressed Human Services Director Tom Wentworth for verification on this explanation.

Rep. Gilbreth asked what the process is and if there is any investigation for a resident to enter into the Nursing Home. Commissioner Spaulding explained the determination of Medicaid eligibility and financial means of residents.

In response to Rep. French inquiry on the breakdown of the Nursing

Home budget, Commissioner Spaulding explained that the Nursing Home is so diversified in departments that they need to be accounted for.

Commissioner Trachy addressed the Delegation and welcomed the new members.

Commissioner McDonnell commented that the Nursing Home private pay rate is \$120/day and that there are presently 12 private paying residents. This was confirmed by Nursing Home Administrator Tom Matzke.

Commissioner Spaulding addressed Commissioner-Elect Larry Boucher regarding his involvement in the budget process which was followed by Chairman Kidder's recognition of Larry Boucher as a past Representative.

Chairman Kidder addressed Nursing Home Administrator Tom Matzke who spoke about the Nursing Home and its rate of \$120/day as compared to others he has researched to be \$125 to \$135/day.

Corrections Administrator Bill Potter then gave credit to County Attorney Michael Johnson for the new Adult Diversion Program, as it is helping to lower the number of inmates at the jail.

Representative Lockwood questioned on the transferring of state prisoners to the county institution. Commissioner Spaulding explained the segregation of prisoners.

Representative French commented on the smoking policy at the jail and commended Administrator Potter for having one. Mr. Potter responded in saying that Merrimack County's Correctional facility is the first in New England to have a non-smoking policy.

Registrar Kathi Guay spoke on behalf of the Registry of Deeds and welcomed members of the Delegation to come visit the department at their convenience.

Chairman Kidder then addressed the Resolution as follows:

WHEREAS, the responsibilities and obligations of the Chairman of the Board of Commissioners requires a full time commitment to the duties,

BE IT RESOLVED, that for all County purposes the Chairman of the Board of Commissioners shall be classified as a full time employee.

Commissioner McDonnell explained the resolution. Discussion followed. The resolution passed by a ballot vote of 17-15.

Chairman Kidder announced that there would be an Executive Committee meeting immediately following the Delegation Meeting.

Representative Rogers made a motion to hold future Delegation Meetings and budget meetings for the Delegation on weekends and/or evenings. Discussion followed.

Chairman Kidder elaborated on this motion saying that there are usually three delegation meetings held in one year. Therefore, there could be one meeting per Commissioner district.

The motion prevailed by a roll call of 22-9.

Commissioner Spaulding and Chairman Kidder took the opportunity to recognize exiting Representatives Larry Boucher, Peter Stio, and Mary Ann Lewis for their service to the members of the Delegation and County and presented each with a NH Clock in appreciation of their services.

Commissioner Spaulding recognized Peter Stio for his service although he was not present.

Commissioner Trachy then took a moment to recognize Commissioner Peter Spaulding who has served 22 years with the County and this as being his last Delegation meeting as Chairman of the Board of Commissioners for Merrimack County.

The meeting was adjourned at 12:35 pm

Respectfully submitted,
Mary Ann Lewis
Clerk

REPORT OF THE COMMITTEE ON MERRIMACK COUNTY ELECTED OFFICIALS SALARIES

Members of Committee: M. Dunn, P. Fillion, A. Jacobson, A. Nichols, J. Weeks, Chair

Meetings: February 28, March 20, March 27, 1992

Salaries to be considered:

- Chair of Commissioners
- County Commissioners (2)
- County Treasurer
- County Attorney
- Sheriff
- Register of Deeds

With the help of Carol (Bickert) Haessly and staff, the committee received needed information about present salaries, salaries of comparable positions in other counties, fringe benefits, etc.

The Committee unanimously recommends that salaries of the County Commissioners, Chair of Commissioners, and the County Treasurer remain unchanged at their present levels:

Chair of Commissioners	\$7,500/yr.
Commissioners (2)	7,000/yr.
County Treasurer	7,000/yr.

At its last meeting on March 27, 1992, the committee (4 members present) was unable to reach agreement on any action regarding salaries of the other positions, which are currently as follows:

County Attorney	\$45,000/yr.
Sheriff	38,000/yr.
Register of Deeds	34,000/yr.

The Committee is willing to continue its work and report to the Executive Committee (or Delegation?) at a subsequent meeting if any is to be held prior to June 15, 1992.

Respectfully submitted,
Jack Weeks, Chair

MERRIMACK COUNTY BUDGET RESOLUTION 1992

I. BE IT RESOLVED by the Merrimack County Convention duly convened that the sums hereinafter detailed in this resolution are hereby appropriated to be paid out of the Treasury of the county for the purposes specified for the fiscal year ending December 31, 1992.

1.	DELEGATION	\$	6,500
	TOTAL....	\$	6,500
2.	ADMINISTRATION/TREASURER		
	Personnel	\$	196,666
	Operating Expenses		62,150
	Other		
	Dental Insurance		12,713
	Health Insurance		276,679
	Retirement		48,000
	Social Security		101,000
	Insurance -w/c		13,767
	TOTAL....	\$	710,975
3.	MAINTENANCE DEPT/COURTHOUSE		
	Personnel	\$	89,029
	Operating Expenses		48,820
	Other:		
	Electricity		67,000
	Fuel		32,000
	TOTAL....	\$	236,849
4.	REGISTER OF DEEDS		
	Personnel	\$	211,567
	Operating Expenses		160,890
	TOTAL....	\$	372,457
5.	COUNTY ATTORNEY		
	Personnel	\$	424,708
	Operating Expenses		54,550
	Other:		
	Adult Diversion Program		50,000
	Total	\$	529,258

6.	HUMAN SERVICES DEPARTMENT		
	Personnel	\$	60,000
	Operating Expenses		6,500
	Other:		
	Old Age Assistance		85,605
	APTD		400,920
	Nursing Home Care - State		5,000,000
	Care & Board of Children		1,440,000
	Diversion/Alternative Programs		113,700
	TOTAL....	\$	7,106,725
7.	SHERIFF'S DEPARTMENT		
	Personnel	\$	507,835
	Operating Expenses		72,750
	Other:		
	Fees to State Officials		10,000
	Extraditions		20,000
	Auto Maintenance		25,000
	Insurance		24,500
	Insurance w/c		25,297
	Dispatch		50,000
	TOTAL....	\$	735,382
8.	DISPATCH SYSTEM		
	Personnel	\$	115,009
	Operating Expenses		7,250
	Other:		
	Dental Insurance		668
	Health Insurance		16,929
	Social Security		9,000
	Retirement		2,900
	Communications		12,500
	New Equipment		5,000
	Special Project		10,000
	TOTAL....	\$	179,256
9.	CORRECTIONS DEPARTMENT		
	Personnel	\$	1,333,630
	Operating Expenses		763,634
	Other:		
	Dental Insurance		11,850

Health Insurance		214,346
Social Security		30,000
Retirement		70,000
Workers' Compensation		71,664
	TOTAL....\$	2,495,124
10. MEDICAL REFEREE	\$	38,165
11. NURSING HOME		
a. ADMINISTRATION		
Personnel	\$	278,363
Operating Expenses		136,625
Other:		
Health Insurance		1,165,581
Dental Insurance		63,037
Retirement		170,000
Social Security		525,000
Insurance - w/c		345,116
	TOTAL....\$	2,683,722
b. PURCHASING		
Personnel	\$	96,882
Operating Expenses		2,900
	TOTAL....\$	99,782
c. DIETARY		
Personnel	\$	621,539
Operating Expenses		66,300
Other:		
Food		760,000
	TOTAL....\$	1,447,839
d. NURSING SERVICES		
Personnel	\$	4,048,877
Operating Expenses		111,500
	TOTAL....\$	4,160,377
e. PLANT OPERATIONS		
Personnel	\$	357,387
Operating Expenses		94,443
Other:		
Electricity		190,000
Fuel		130,000
	TOTAL....\$	771,830

f. WASTE TREATMENT		
Operating Expenses	\$	15,325
	TOTAL....\$	15,325
g. LAUNDRY		
Personnel	\$	260,117
Operating Expenses		46,700
	TOTAL....\$	306,817
h. HOUSEKEEPING		
Personnel	\$	490,586
Operating Expenses		28,000
	TOTAL....\$	518,586
i. PHYSICIANS		
Personnel	\$	152,738
Operating Expenses		7,800
Other:		
Contract Pharmacist/Physicians		54,500
Purchased Drugs		170,000
	TOTAL....\$	385,038
j. REHABILITATION/RECREATION		
Personnel	\$	390,678
Operating Expenses		6,600
Other:		
Contract Services		50,120
Service to Residents		15,000
Religious Services		4,500
	TOTAL....\$	466,898
	TOTAL NURSING HOME.... \$	10,856,214
12. FARM		
Personnel	\$	79,200
Operating Expenses		131,200
Other:		
Dental Insurance		763
Health Insurance		8,464
Social Security		6,000
Retirement		2,100
Workers' Compensation		7,131
	Total \$	234,858

13. COOPERATIVE EXTENSION	\$	239,955
14. GRANTS		
New Hampshire Mediation		14,036
Community Services Council		22,941
Central New Hampshire Community Mental Health Program		52,500
CAP: Meals on Wheels/Rural Transportation/Senior Companion		71,451
Visiting Nurses Association		62,799
Retired Senior Volunteer Program		24,000
Merrimack County Conservation District		27,000
Friends		11,000
Child & Family Services		21,000
	TOTAL....\$	306,727
15. RESIDENTIAL PROPERTIES	\$	18,100
16. CONTINGENCY	\$	65,000
17. UNEMPLOYMENT INSURANCE	\$	40,000
18. DEBT SERVICE	\$	1,090,991
19. SALARY INCREASE	\$	80,000
20. 27TH PAY PERIOD	\$	200,000
	TOTAL APPROPRIATIONS....\$	25,542,536

II. BE IT FURTHER RESOLVED that the salaries for the following elected positions be established as indicated effective January 1, 1993 through December 1, 1994.

Chairman, Board of Commissioners	\$	
Commissioners		
Treasurer		
County Attorney		
Sheriff		
Register of Deeds		

III. BE IT FURTHER RESOLVED that the sums hereinafter detailed are hereby adopted as revenue estimates from the sources indicated:

1. Court Leases	\$	221,052
Register of Deeds		610,000

Sheriff		
Writ Fees		240,000
State Reimbursement		90,000
Dispatch System		171,061
Corrections-Miscellaneous		20,000
Residential Properties		22,990
Interest		120,000
Diversions/Alteration Disposition		
Funds		113,700
Treasurer Misc.		15,000
County Attorney		145,830
	TOTAL....\$	1,769,633
2. County Farm		
Sale of Milk		155,000
Sale of Beef		35,000
	TOTAL....\$	190,000
3. Nursing Home & Hospital		
Resident Income	\$	10,649,212
Miscellaneous		607,600
	TOTAL....\$	11,256,812
4. Prior Year Fund Balance	\$	230,000
	TOTAL REVENUE/FUND BALANCE.... \$	13,446,445

IV. BE IT FURTHER RESOLVED that, the total appropriation for 1992 being in excess of the total estimated revenues in the amount of \$12,096,091 the Treasurer shall issue his warrant to the several towns and cities in the county for this amount pursuant to RSA 9:11.

V. BE IT FURTHER RESOLVED that pursuant to the authority granted to county conventions by RSA 24:14 that the county commissioners be required to obtain written authority from the Executive Committee before transferring any appropriations or part thereof under the provisions of RSA 25:15.

VI. This resolution shall take effect upon passage.

1992 ANNUAL REPORT OFFICE OF THE COUNTY ATTORNEY

The Office of the County Attorney was staffed in 1992 by four assistant county attorneys and two special assistant county attorneys, a controlled substances prosecutor, and a sexual assault prosecutor. Those attorneys include Howard Helrich, Susan Venus, Anthony Shepherd, Lauren Noether, Elizabeth Paine and Judith Newcombe. Two victim witness coordinators supported the legal staff as paralegal and victim assistance. The office continues to enjoy intern services from the University of New Hampshire and Notre Dame College.

The new project for 1992 was the establishment of a Merrimack County Adult Felony Diversion Program funded by federal grants. This program is designed to divert non-violent offenders whose crimes and record do not justify significant incarceration from the criminal court docket to productive rehabilitative programs and community/victim restitution. The focus will be upon the re-socialization of these offenders to prevent re-offense by directing them to the tools necessary to succeed in socially acceptable life styles and employment. This program functions cooperatively with the New Hampshire Department of Probation and Parole. The experience of the project will provide a blue print for implementation of adult diversion programs state wide. The funding will be provided by the Attorney General's Drug Policy Board as part of the state's overall drug enforcement strategy.

The Sexual Assault program continued to conduct regular combined training and protocol sessions to enhance the team approach to this very difficult criminal and social problem. Rape protocol training was held at all hospitals within Merrimack County. Elizabeth Paine, Assistant County Attorney, is available by page to the team twenty-four hours a day, seven days a week.

The County Attorney's Office is pleased to announce that Lauren Noether, Assistant County Attorney was appointed as Belknap County Attorney for 1993, 1994. This is a great complement to Lauren and to our office. Lauren will be sadly missed but our support and sincere best wishes go with her.

Linda Lorden, Administrative Assistant was honored by being

presented with the 1992 New Hampshire Association of Counties, County Attorney Employee of the Year Award at the association's annual meeting.

Merrimack County gained national recognition as a result of the County Attorney's participation in the revision and publication of the Second Edition of the National District Attorneys Association's "National Prosecution Standards."

During 1992 the following new cases were referred for prosecution by the Office of the County Attorney:

TOTAL CRIMINAL REFERRALS FOR PROSECUTION IN 1992:	892
TOTAL NEW INVESTIGATIONS (initiated):	248
TOTAL NEW CHILD SUPPORT CASES RECEIVED (URESAs):	68

CRIMINAL PROSECUTION REFERRALS BY OFFENSE:

	FELONIES	MISDEMEANORS	VIOLATIONS
ARSON	8	4	0
ASSAULT	31	31	0
BAIL	1	3	0
BURGLARY	61	8	0
CUSTODY	25	16	0
DISORDERLY	4	10	0
DRUGS	139	12	0
FALSE STATEMENT	8	1	0
FEL USE FIREARM	0	1	0
FELON IN POSS.	12	0	0
FIREWORKS	1	5	0
FRAUD	72	6	0
GAMBLING	0	23	0
HABITUAL OFFENDERS	42	0	0
HOMICIDE	6(2 Att'd Murders/4 Negligent Homicide)		
KIDNAPPING	3	0	0
MOTOR VEHICLE	9	74	34
PROHIBITED SALES	0	4	0
PUBLIC INDICENCY	0	1	0
ROBBERY	14	0	0
SEXUAL ASSAULTS	111	16	0

THEFTS	73	11	0
UTILITY	0	1	0
WEIGHTS & MEASURES	0	1	0
WELFARE FRAUD	<u>10</u>	<u>0</u>	<u>0</u>
TOTALS	630	228	34

Michael Th. Johnson
County Attorney

MERRIMACK COUNTY DEPARTMENT OF CORRECTIONS ANNUAL REPORT 1992

The Department of Corrections experienced a slight decline in the inmate population, 2.66% less than in 1991. There appears to be a greater use of alternatives to incarceration.

The pre-trial population ran 22.48% higher than the post-trial population in 1992.

The Director of Safety and Security toured the facility with the Boscawen Fire Department in conjunction with our annual fire inspection. Periodic fire drills and security system testing is done several times throughout the year by the Director of Safety and Security.

This department improved its radio system by replacing the base radio and antenna system and placing our radio frequency in all portable and mobile radios. This has resulted in a substantial savings in our communications budget.

Director of Rehabilitation Services provided 50 weeks of Alcoholics Anonymous meetings, 48 weeks of Narcotics Anonymous. Bible Study for men and women was held on Tuesday afternoons and evenings for the separate groups and was provided for 46 weeks. Our school program was held for 42 weeks and five inmates earned their General Education Diploma. We provided special courses on "The Man of the Nineties" to educate inmates in the proper handling of relationships, and another course was provided for job search skills.

The inmate canteen had a net profit of \$11,265.68 which was turned in to the County Treasurer for the Inmate Trust Fund. Room and Board collected from the work release participants was \$19,871.28 which was returned to the County as income.

We received many donations for our general library and our law library. The law library now contains over 400 volumes and is widely used as is the general library.

Our Greenhouse Project was successful again this year showing a revenue of \$7,778 and expenses of \$4,170 with a profit of \$3,608 which will be returned to the Inmate Trust Fund. Plants were sold to non-profit organizations and town, city and county projects. This project also raised

a ton of carrots and a ton of onions (approximate) as a donation to the Capitol Food Program.

The Training Officer reports that forty-four staff members received the minimum training requirement to maintain certification. In-house training and seminars provided the necessary training.

We had six officers complete the orientation and training academy in 1992.

We provided 21 court ordered tours of this facility and several tours were provided to local high schools, colleges and the elementary "Dare" program. Some local organizations received tours as well.

The Staff Psychologist, Rick Axtman, MA from the Mental Health Services in Concord gave 566 mental health consults, a 7% increase over the 524 consults in 1991. There were 104 consultations provided to staff in dealing with difficult inmates and stress. Most of the consults were provided inmates who were experiencing problems with depression, incarceration, relationships and suicide tendencies. This service is invaluable to the department and without any question has prevented suicides from taking place.

The inmate work program provided 14,560 hours of labor to the Nursing Home Kitchen at no charge. If minimum hourly wages had been paid this would be \$61,880, however we pay \$5.00 a week, per inmate. The Nursing Home Purchasing Department provided 11,776 hours of inmate labor; the County Farm provided 11,200 hours of inmate labor which would represent \$47,600 if minimum wages had been paid. The Nursing Home Laundry was provided 6,375 hours of inmate labor; the Sheriff's Department with 1,600 hours labor in housekeeping; the Merrimack County Complex with 1,640 hours of inmate labor. A total of 37,151 hours of inmate labor was provided to county departments. Had this free labor been paid at minimum wage (\$4.25/hour), the cost would have been \$157,891 in wages.

We received \$19,871.28 from inmates on work release community programs for their board and room.

Inmate labor provides a valuable service to the county as well as providing meaningful work for the inmates involved.

I wish to thank the County Commissioners, and County Department

Heads for their support and last, but not least, my entire Corrections Staff without whose contributions and support we would not have been able to fulfill our mission.

William R. Potter
Administrator

MERRIMACK COUNTY REGISTRY OF DEEDS 1992 ANNUAL REPORT

The Merrimack County Registry of Deeds saw a modest increase in the number of real estate transactions during 1992. We continue to record substantial numbers of foreclosure transactions as well as federal tax liens, property tax liens and attachments.

We have continued to make progress on several of our ongoing projects such as the input of our pre computer era indexes into our computer system. We have completed forty years thus far. We have also continued with the input of current as well as older documents onto our optical system. We currently have approximately twenty five years of information contained on optical disk.

We have continued with the restoration and repair of the older volumes of records that are in need of repair. We have also started to address the older plans that are also in need of repair and restoration to preserve these original irreplaceable records.

We have continued our paper recycling efforts and have included a few more County Departments. I would like to thank the Tobey special education recycling program for their continued assistance since we instituted this program with their help.

While the volume of records increased moderately compared to other years, we continued to bring in substantial revenue to the County. In 1992, the Registry of Deeds collected \$2,578,710.00 in real estate transfer tax which was paid over to the State of New Hampshire. The County received a four percent commission on the total tax which amounted to \$103,091.00 in revenue to the County. The amount collected for recording fees was \$510,404.17, copy fees \$114,404.74 and interest of \$5,769.79 for a total of \$733,669 paid over to the County Treasurer.

Shown below is a breakdown of the conveyances, mortgages and miscellaneous instruments recorded during the years 1984-1991. The miscellaneous category includes instruments such as discharges, liens, leases and other like documents.

	<u>Convey.</u>	<u>Mortg.</u>	<u>Sub Total</u>	<u>Misc.</u>	<u>Total</u>
1984	5322	4890	10212	8083	18295
1985	6652	6685	13337	10976	24313
1986	9059	10262	19321	16187	35508
1987	7759	10931	18690	17382	36072
1988	6266	8420	14686	14267	28953
1989	5671	7055	12726	12616	25342
1990	4780	5085	9865	11733	21598
1991	5008	4135	9143	11533	20676
1992	5305	5816	11121	13645	24766

Respectfully Submitted,
Kathi L. Guay
Register of Deeds

MERRIMACK COUNTY FARM ANNUAL REPORT 1992

The County Farm Manager, Chris Winslow, left the County in the fall to go into farming for himself. The County Commissioners appointed Norman LaPierre as Acting Farm Manager.

A study committee was appointed to review the overall farm program and to report back to the County Delegation and the County Commissioners in 1993.

In 1992 the dairy operation produced 1,343,569 lbs. of milk. This is an increase of 414,292 lbs., a 44.58% increase over 1991. The income from the sale of milk in 1992 was \$142,000, \$23,427.00 over 1991, a 19.76% increase.

Income from the sale of beef cattle was \$33,422, an increase of \$2,267 over 1991, a 7.28% increase.

Income from forest products in 1992 was \$8,473.00.

The farm planted 80 acres of corn, 5 acres more than in 1991, a 6.67% increase. 8 acres of hayland was re-seeded, 2 acres more than 1991, a 33.33% increase. The re-seeding program is part of the ongoing conservation plan.

The farm was provided with 11,200 hours of inmate labor in 1992. The inmates are paid \$5.00 a week by the Corrections Department. In addition to general farm work many of the inmates were involved in painting and repairing farm buildings and equipment.

The farm works closely with the Department of Corrections in the garden and greenhouse projects.

Sincerely,

Norman LaPierre
Acting Farm Manager

1992 ANNUAL REPORT HUMAN SERVICES DEPARTMENT

County government is mandated by law to participate with the state in sharing the cost of several state programs designed to help troubled youth, the elderly, the disabled, and the infirm. The county share of the cost for these services to Merrimack County residents was over 6.7 million dollars in 1992.

Old Age Assistance (OAA) and Aid to the Permanently and Totally Disabled (APTD) provide money grants to qualifying individuals who do not have enough money or resources to meet basic human needs. OAA serves those 65 years of age and older, while APTD serves those people between the ages of 18 and 64 certified by the state as physically or mentally disabled. An average of 144 residents received OAA each month at a cost to the county of \$83,182 for the year. In APTD an average of 366 residents received assistance each month at a total cost to the county of \$363,615.

Intermediate Nursing Care (INC) provides 24 hour nursing home care for recipients who have chronic but relatively stable medical conditions. The difference between a person's monthly income and the cost of care is split among three levels of government, federal (50%), county (30.75%) and state(19.25%). The Merrimack County share for 1992 was \$4,858,000, up \$376,000 from the previous year. The primary factor was an increase in recipients, going from an average of 560 cases per month to 586.

The Board and Care budget reflects payments to the New Hampshire Division for Children and Youth Services for the county share of the cost of court-ordered services to youth and their families. Merrimack County pays 25% of all costs for services provided to abused and neglected children, children in need of services, and juvenile delinquents as ordered by any of the six district courts within the county. The average caseload was 330 youths per month, the average monthly cost over \$123,000. 83% of the costs were for out of home placements, ranging from adoptive and foster homes to inpatient psychiatric facilities. 17% of the costs were for ancillary services such as counselling, legal representation, home-based services to families, and family service aides.

In addition, the department employs a juvenile diversion coordinator who works with schools, police departments and the courts. First time offenders are sometimes given the opportunity to perform community service work in lieu of a court hearing. Upon successful completion, the charges bringing them to the attention of the police are filed without a finding. In other instances the courts use the program as a means to make youth accountable for their actions, hoping it will deter further inappropriate behavior. Reports are made to the referral source on an interim bases and upon completion. Non-cooperative referrals have their cases brought forward so a petition may be filed or so the court may take other, more restrictive measures. In November we received a grant from the Division for Children and Youth Services which will allow us to hire a part time employee in 1993. A total of 270 referrals were made this year.

This department also acts as liaison between the Merrimack County Board of Commissioners and agencies receiving county grants. Over \$300,000 is awarded annually by the Commissioners to non-profits providing services to the elderly such as Meals on Wheels and the VNA Homemaker Program; to low income persons through grants to Central NH Community Mental Health and Child & Family Services for counselling; to the general population for services such as the Community Services Council's Helpline and the NH Mediation Program. Detailed descriptions of services provided by all the grant agencies can be found elsewhere in this report.

The county also receives money from the Division for Children and Youth Services each year. The money is awarded for proposals that prevent child abuse or neglect and for programs designed to keep children from court-ordered out of home placements. This year the Merrimack County Board of Commissioners awarded a total of \$111,830 to the following agencies: Central NH Community Mental Health; Second Start; NH Mediation Program; Friends Program; Lake Sunapee Area Mediation Program; Child & Family Services of NH: Child Health Services; NH Task Force on Child Abuse and Neglect; Northfield Youth Assistance Program; Concord Parents and Children Inc; the Concord Regional Visiting Nurse Association; and the Merrimack County Juvenile Diversion Program.

Respectfully submitted,
Thomas W. Wentworth
Human Services Administrator

MERRIMACK COUNTY NURSING HOME 1992 ANNUAL REPORT

Merrimack County Nursing Home had a record breaking year with an average daily census of 307 residents. Through the Certificate of Need process, we expanded our bed capacity to 316 beds. One of the major reasons we were able to keep our census up, was by moving our Special Care Unit to the North Branch. This unit is home for the major growing Senior American population with Alzheimers. With an active waiting list of approximately 90 clients, our hopes are to continue with a high average daily census.

In 1992, we had our first Federal OBRA inspection. Though the anxiety level was high, we had a good survey process with the Nursing Department having very positive results. Our major deficiencies were in the area of plant construction with fire doors, handrails and the size of our laundry. With the use of the Capital Improvement Plan, we will meet all of the outstanding deficiencies.

One major area of expansion in 1992 was that of computerization. In-house communication has increased dramatically along with easing up the mandatory documentation of Minimum Data Sets and Patient Care Plans. Computerization, I feel, will help increase the amount of time that our professionals can offer of on-hand care instead of so much documentation.

This past year our facility has spent much time educating consumers to what long term care is about. I realized that some taxpayers weren't aware of our clients requirements. Our residents, who have a mean age of 86, all require multi-services to meet their physical, psycho-social and everyday needs. Education of the consumer to long term care is also paramount for 1993.

1992 was a year that also brought about more and new regulations. Long term care is the second most regulated industry in the United States, just behind Nuclear Power Plants. Increased regulation included:

- (1) Enforcement regulations to OBRA
- (2) Hepatitis B Vaccine immunization and counseling to employees
- (3) CLIA License for laboratory work

(4) Administrator's rule on Ethics and Conduct

(5) American Disability Act

These regulations are being met and we are planning for others which are in the legislative process, soon to pass.

1992 was a positive year in growth toward resident care and improved internal communications. It will also stand as a cornerstone for goals to be met in 1993.

Respectfully submitted,
Thomas P. Matzke, Administrator

Merrimack County Nursing Home Auxiliary 1992

The purpose of the Merrimack County Nursing Home Auxiliary is to provide and do things for the residents that the county cannot do.

We meet every Wednesday morning and at that time some members write letters, play cards or visit with the residents and I'm sure that the visiting is the top priority.

It is necessary for us to earn money in order to carry out our plans. This year we have had food sales, book sales, cake raffles, birthday box and our most important method of earning money is our Christmas store. Local merchants and clubs help us with the store by contributing articles for us to sell. It is a chance for the residents to do their Christmas shopping at reduced prices. As a result of the money earned we donated \$500.00 for the residents Christmas Party; renewed the current news events activity at a cost of \$250.00; helped provide money for a trip on Lake Sunapee; provide Bingo prizes and miscellaneous items for the activities department.

Flowers are important to us and to the residents. During the spring and summer we distribute over 400 bouquets, thanks to Josephine Crandall who furnished most of the flowers. On Daffodil Day we provided "Daffies" for each table in the dining room.

We sponsor a birthday party each month and at that time various groups from surrounding towns furnish entertainment and cookies.

Our purpose is to be of service and when called upon for help we do our best to answer that call.

To be a volunteer at the nursing home is a rewarding experience. We need more volunteers - men as well as women.

Helen K. Houston, President
Merrimack County Nursing Home Auxiliary

1992 PERSONNEL ANNUAL REPORT

In February of 1992, the County provided a new benefit to non-contract employees. Upon their retirement, eligible full-time employees receive payment equal to one-third of their accumulated sick leave. To qualify for this benefit employees must meet New Hampshire State Retirement guidelines and must have provided a minimum of ten consecutive years of County service.

Carol A. Bickert-Haessly, the Personnel Coordinator since 1984, was appointed County Administrator in June. The position of Personnel Coordinator was changed to Human Resources Director when Barry L. Cox was selected to fill that position in October.

In November the County adopted an Antiharassment Policy to ensure that employees enjoy a work environment free of discrimination and harassment.

A total of 260 employees received longevity bonuses for County service as indicated below.

<u>Years of Service</u>	<u>Bonus</u>	<u>Number of Employees</u>
5-9	\$500	126
10-14	\$700	66
15-19	\$1,000	49
20+	\$1,200	19

Five County employees retired during the year.

<u>Retiree</u>	<u>Years of Service</u>
Helen A. Carleton	15
Blanche M. Oslizla	17
William H. Shackford	16
Margaret H. Tilton	19
Helen J. Turgeon	20

Respectfully Submitted,
Barry L. Cox
Human Resources Director

1992
MERRIMACK COUNTY REPORT
PURCHASING DEPARTMENT

In past annual reports reference has been made to our concerns and awareness of challenges to be faced and the progressive professional approaches that we anticipated making.

We take pride in the fact that we feel we are addressing these concerns given the resources available to our department.

The fact that we have an established Purchasing program that is looked to by other Counties for advice and guidance causes us to experience a sense of pride and ultimately an even greater desire to improve our results for the County and its taxpayers.

Through inventory control and solid purchasing procedures we are able to assist many County and Nursing Home Department Heads in their quest to operate effectively within their budget parameters.

We continue to work closely with the Merrimack County House of Corrections concerning inmate usage. The investment of time, education and guidance creates positive results in the areas of rehabilitation and restitution.

I wish to thank Carol Haessly, County Administrator and the County Commissioners for their continued support.

William L. Hein,
Purchasing Agent

MERRIMACK COUNTY SHERIFF'S DEPARTMENT 1992 ANNUAL REPORT

The Merrimack County Sheriff's Department consists of eight full-time road deputies, one part-time road deputy, four full-time Court bailiffs, 8 part-time bailiffs, a support staff of three Civil Division secretaries, one Criminal Division secretary, and one secretary to the Sheriff.

The Merrimack County Sheriff's Department is responsible for serving civil process, performing criminal investigations, transporting prisoners, court security, and dispatch services.

The Sheriff's Department saw a busy year regardless of the state of the economy. Although civil process services and civil revenue were down for the second year consecutively, civil arrest warrants increased by 219, or 16.3%, and arrests relating directly to these warrants were up by 584, or 43.4%.

The department also provides dispatch services via our Telecommunication Center. Services furnished include 24 hour police and emergency coverage to 14 towns within the county, the Sheriff's Department, County Attorney and Medical Referee, New Hampshire Probation Department, federal Drug Enforcement Agency, and Alcohol, Tobacco and Firearms agency of the federal government. The Telecommunications Center employs 4 full-time telecommunicators, and 8 part-time telecommunicators.

Revenue generated from our Telecommunications Center rose in 1992 by \$6,674 or 4% over 1991 revenue. In a year of such economic upheavals, alternate sources of revenue were explored. Revenue raised through bailiff services contracts with the Merrimack County Superior Court and Concord District Court totalled \$92,126.00.

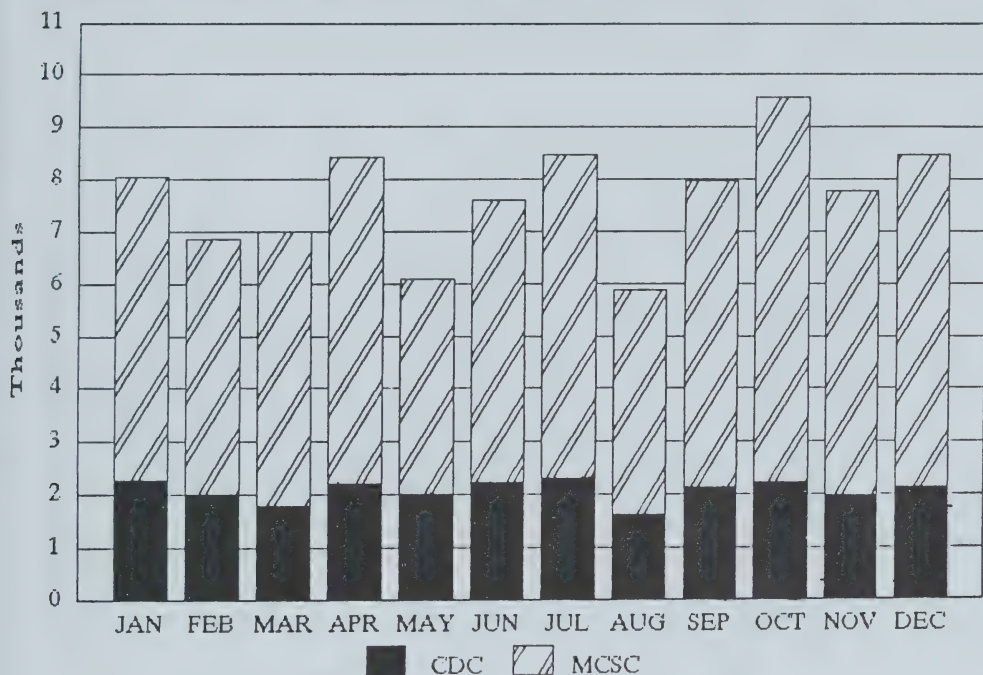
I wish to thank the Merrimack County Commissioners, the Administrative Assistant, and the County Attorney for their continued assistance in the administration of the Sheriff's Department, and to the Merrimack County Delegation for their continued support. Also, I would like to express my appreciation to the staff in establishing this agency as an effective and efficient operation.

	<u>1991</u>	<u>1992</u>
Cruiser Mileage	188,945	165,186
Warrants Received	1,347	1,566
Arrests	816	1,400
Prisoner Transports	3,909	3,716
Civil Process Served	13,275	11,772
Civil Process Revenue	\$239,866	\$204,728
Bailiff Contracts Revenue	\$172,561	\$179,235
Dispatch Center Revenue		\$ 92,126

Respectfully submitted,
 Chester L. Jordan
 High Sheriff

BAILIFF CONTRACTS REVENUE - 1992

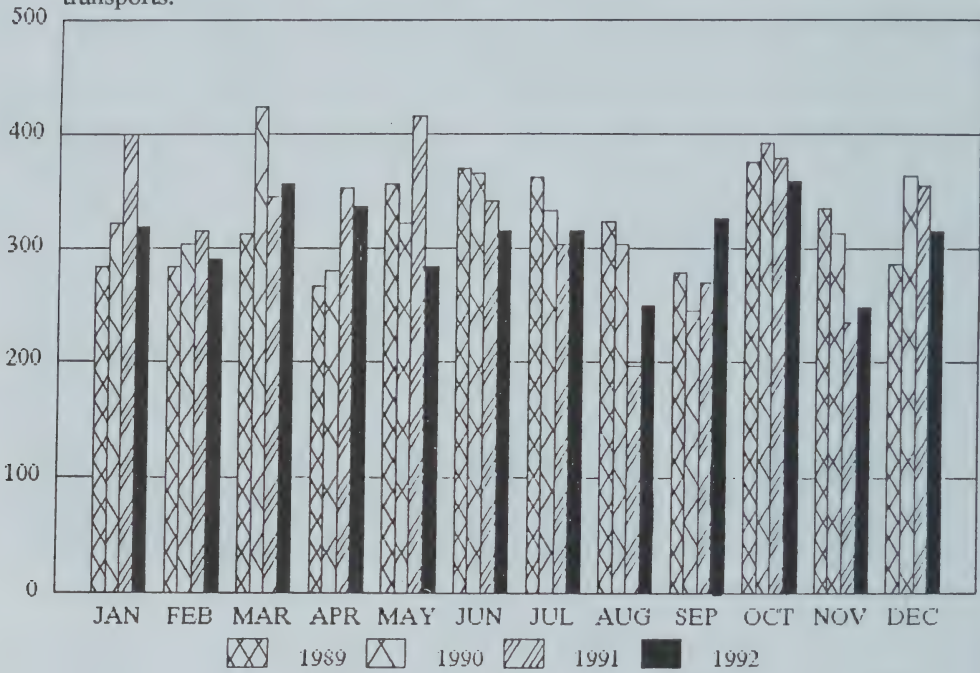
This graph represents revenue from bailiff services provided to Merrimack County Superior Court and Concord District Court for 1992.



	CDC	MCSC
JAN	\$2,269.12	\$5,750.00
FEB	2,016.49	4,850.00
MAR	1,805.90	5,200.00
APR	2,179.71	6,250.00
MAY	2,005.96	4,100.00
JUN	2,247.00	5,350.00
JUL	2,316.00	6,150.00
AUG	1,611.75	4,250.00
SEP	2,106.00	5,850.00
OCT	2,221.83	7,350.00
NOV	1,963.85	5,800.00
DEC	2,132.33	6,350.00
TOTALS	\$24,875.94	\$67,250.00

PRISONER TRANSPORTS

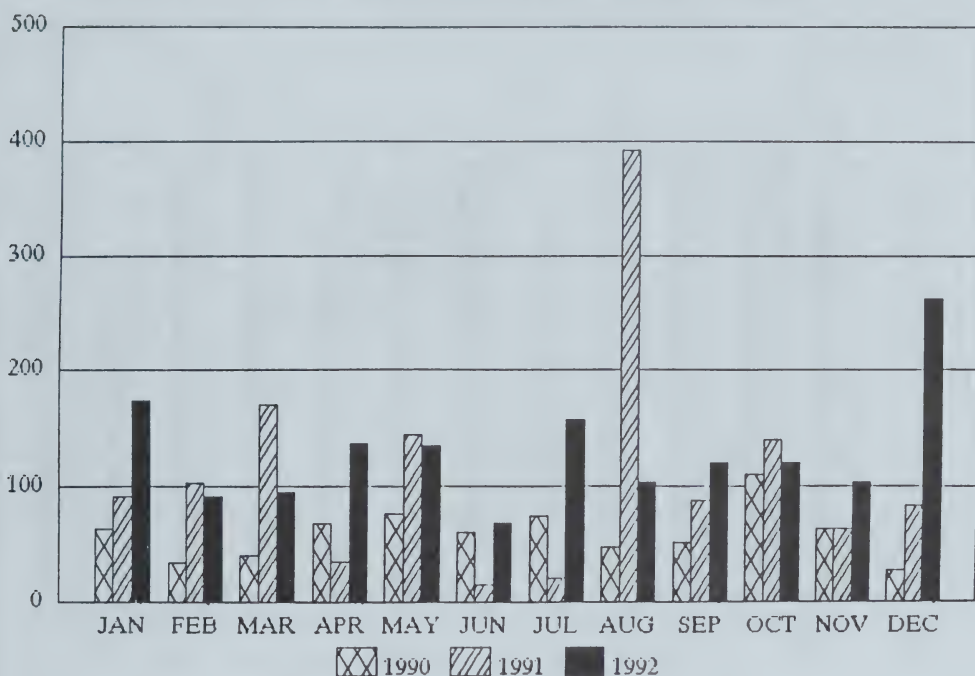
This graph represents the actual number of prisoners transported by deputies of the Sheriff's Department. The Sheriff's Department has provided assistance to all 10 district courts in Merrimack County as well as out-of-state prisoner transports.



	1989	1990	1991	1992
JAN	284	322	399	319
FEB	283	304	315	291
MAR	312	423	345	357
APR	267	281	353	336
MAY	356	322	415	283
JUN	370	365	342	316
JUL	361	333	304	315
AUG	323	304	197	250
SEP	278	245	271	327
OCT	375	392	378	358
NOV	335	313	235	249
DEC	287	363	355	315
TOTALS	3,831	3,967	3,909	3,716

WARRANTS RECEIVED

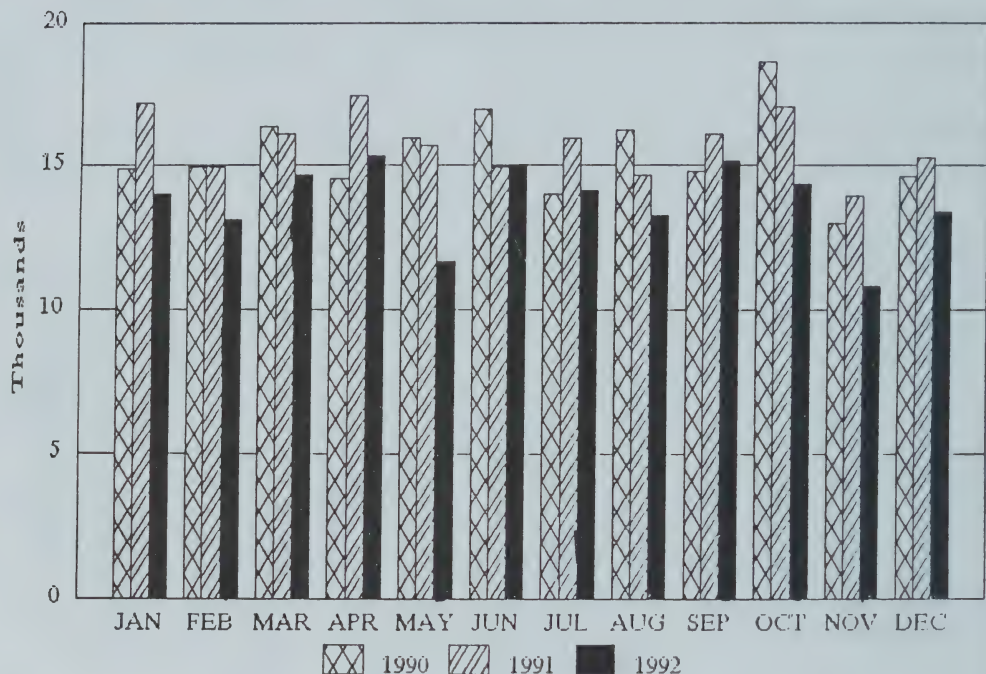
This graph represents the number of warrants received in the Sheriff's Department from Superior and District courts over the past three years.



	1990	1991	1992
JAN	63	92	175
FEB	33	103	92
MAR	40	171	95
APR	68	35	136
MAY	76	145	135
JUN	60	15	68
JUL	74	20	157
AUG	47	392	103
SEP	51	88	120
OCT	109	139	120
NOV	64	64	103
DEC	27	83	262
TOTALS	712	1,347	1,566

CRUISER MILEAGE

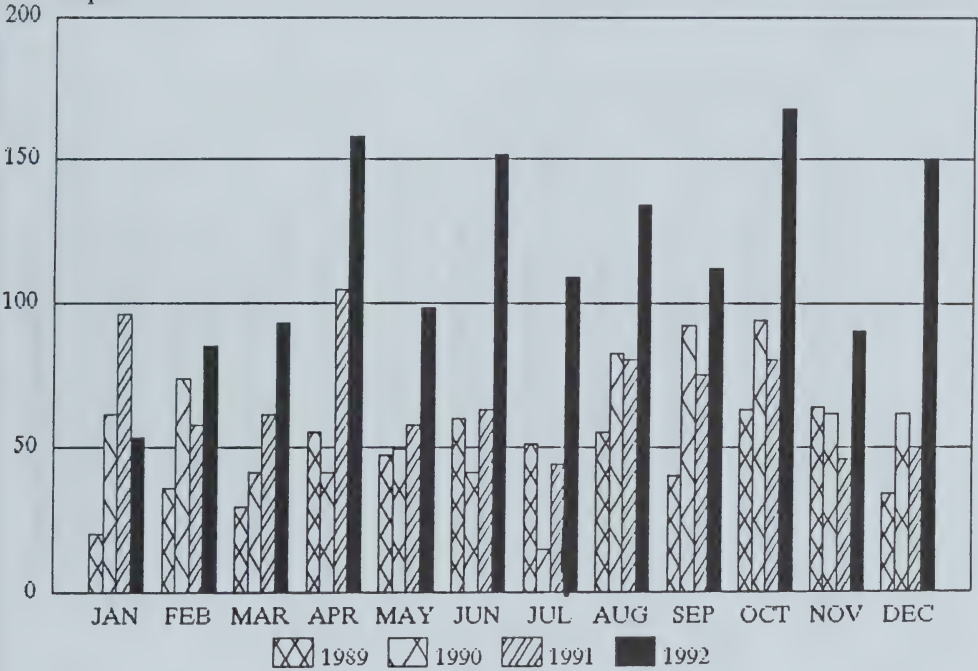
This graph shows the present mileage of the fleet of Sheriff's Department cruisers over the past three years.



	1990	1991	1992
JAN	14,841	17,138	14,028
FEB	14,902	14,960	13,142
MAR	16,305	16,049	14,637
APR	14,524	17,351	15,300
MAY	15,897	15,648	11,676
JUN	16,941	14,953	14,961
JUL	13,974	15,944	14,119
AUG	16,174	14,650	13,246
SEP	14,789	16,050	15,096
OCT	18,584	16,977	14,337
NOV	12,985	13,963	10,810
DEC	14,566	15,262	13,384
TOTALS	184,482	188,945	165,186

ARRESTS

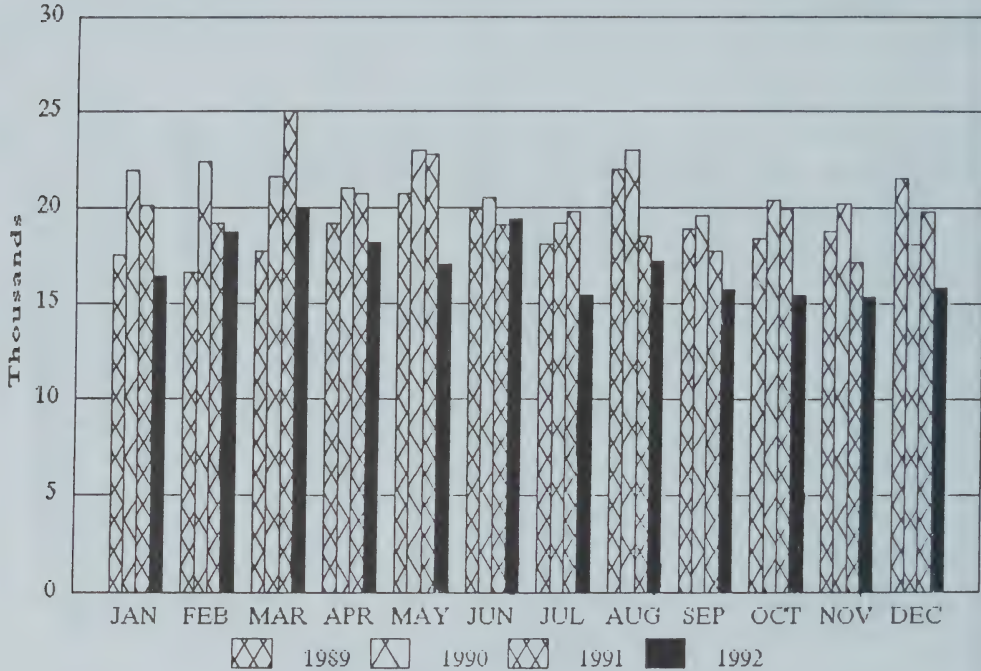
This graph depicts the actual numbers of subjects arrested by the Merrimack County Sheriff's Department over the past four years. The amount is indicative of the number of small claims warrants that have been cleared by the department.



	1989	1990	1991	1992
JAN	20	61	96	53
FEB	36	74	58	85
MAR	29	41	61	93
APR	55	41	105	158
MAY	47	49	58	98
JUN	60	41	63	151
JUL	51	15	44	109
AUG	55	82	80	134
SEP	40	92	75	112
OCT	63	94	80	167
NOV	64	62	46	90
DEC	34	62	50	150
TOTALS	554	714	816	1400

CIVIL REVENUE

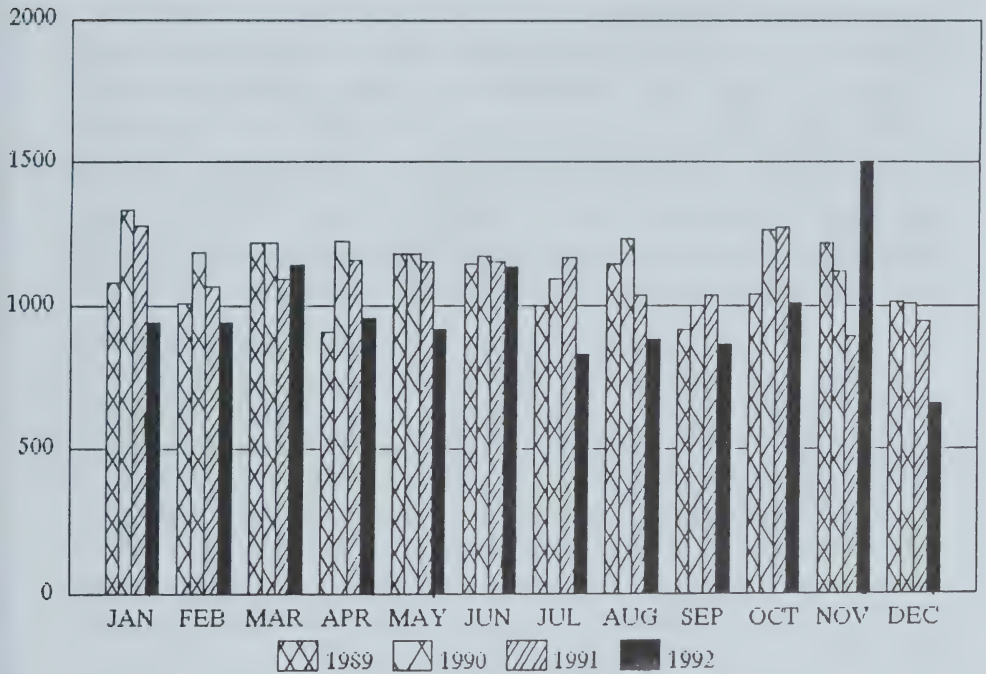
This graph indicates the comparative figures month to month for the past four years of the actual revenue of the Sheriff's Department. Civil revenue is derived from the service of civil process of attorneys and individuals acting *pro se*.



	1989	1990	1991	1992
JAN	\$17,528	\$21,919	\$20,117	\$16,419
FEB	16,603	22,370	19,231	18,733
MAR	17,669	21,548	25,005	19,981
APR	19,201	21,023	20,735	18,197
MAY	20,677	22,990	22,829	17,067
JUN	19,939	20,455	19,146	19,457
JUL	18,153	19,226	19,759	15,391
AUG	21,963	23,019	18,506	17,263
SEP	18,879	19,625	17,668	15,680
OCT	18,399	20,424	19,910	15,382
NOV	18,826	20,222	17,134	15,296
DEC	21,515	18,103	19,826	15,862
TOTALS	\$229,352	\$250,924	\$239,866	\$204,728

CIVIL PROCESS SERVED

This graph represents the actual number of civil process served by the Sheriff's Department over the last four year period.



	1989	1990	1991	1992
JAN	1084	1332	1281	942
FEB	1007	1186	1069	945
MAR	1221	1224	1097	1140
APR	907	1225	1158	956
MAY	1183	1184	1156	914
JUN	1147	1173	1152	1133
JUL	1001	1095	1165	831
AUG	1147	1231	1035	883
SEP	918	1002	1038	862
OCT	1043	1267	1277	1007
NOV	1220	1122	897	1500
DEC	1014	1011	950	659
TOTALS	12,892	14,052	13,275	11,772

CENTRAL NEW HAMPSHIRE COMMUNITY MENTAL HEALTH SERVICES, INC.

Central New Hampshire Community Health Services, Inc. offers comprehensive mental health services to the residents of Merrimack County. Available services include: outpatient psychological and counseling services, 24-hour emergency and crisis intervention, and consultative and educational services. There are also specialized services for clients discharged from New Hampshire Hospital and others suffering from chronic and severe mental illness. Among these specialized services are housing, partial hospitalization, and vocational and rehabilitation services.

The Center works closely with other organizations in the health care and social service delivery systems in Merrimack County. It provides services to nursing homes, to police departments, and the Merrimack County Department of Corrections. Central New Hampshire Community Mental Health Services offers the citizens of Merrimack County a program for children from birth to three years of age with handicaps or developmental delays (the Early Intervention Program); and a child abuse prevention program (the Parent-Child Centers). Four Parent-Child Centers serve the County. They are located in Franklin, Penacook, Pittsfield, and Suncook. Other programs are available to address such devastating problems as family violence and substance abuse. These have been primarily funded by fees.

A total of 5,523 clients were served during fiscal year 1992 at a number of sites throughout the County. Outpatient counseling was offered in facilities located in Concord (Riverbend Counseling Center, Riverbend Family Counseling Center and Riverbend West, a Center for Counseling and Behavioral Medicine); Franklin (Twin Rivers Counseling Center); Henniker (Contoocook Valley Counseling Center); and New London (Kearsarge Counseling Center). Emergency services were provided in Concord in downtown offices and at Concord Hospital. Inpatient consultation services were provided at Franklin Regional Hospital and at New London Hospital. Chronically and/or severely mentally ill clients were served in special, state-supported programs in the Center's Community Support Programs (Spectrum) in Concord (One North State Street and 27 and 33 North Main Street) and in Franklin at

82 Elkins Street.

Most clients served by Central New Hampshire Community Mental Health Services, Inc., are not eligible for state-supported services. Last year 4,358 clients were served who did not receive state support. At least 15 percent of those individuals had gross family incomes under \$16,000 per year. This is the group which also usually has the poorest insurance coverage. The funding provided by Merrimack County has been used to underwrite services for people with low incomes and inadequate (or no) insurance. In fiscal year 1992, the counseling centers provided care to more than 400 uninsured clients in non-state-supported programs. In total, staff provided @ 3,600 hours of free and discounted care. Without the help of the County, many of these people would not have been served.

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 19 towns and the City of Concord in Merrimack and Hillsborough Counties. Merrimack County is a member in good standing of the Commission.

The CNHRPC is one of nine RPC's organized under RSA 36:45-53 to prepare coordinated regional plans and to assist communities with local planning activities. Every city and town in New Hampshire is within an organized region.

Our principle charge is to prepare a coordinated plan for the region, while providing planning assistance to member communities.

Our accomplishments over the last year include:

The Commission adopted the *Housing Element of the Regional Master Plan* in September. The plan identifies housing needs in the region, the role of the CNHRPC in housing, and methods to address housing in towns and cities.

The regional transportation plan is the focus of our current fiscal year. We intend to complete the plan and our first ever transportation improvement program (TIP), the capital improvement plan for transportation in the region.

The plans of the nine regions form the basis for the state transportation plan. The state plan will become increasingly dependent on regional plans for data, public involvement, and transportation alternatives.

If the region and its communities are to maintain and improve its transportation infrastructure, we must approach consensus on our transportation priorities, both in terms of general objectives and in terms of specific projects. The input of every community is therefore critical, so we intend to devote considerable effort to public input on the plan and TIP.

In 1992 the CNHRPC published the *Cooperative Purchases and Municipal Services Study* in which we identified the range of services

provided by our communities, the general purchasing methods used, sources of information on improved purchasing methods, and the level of interest in cooperative purchases and services delivery in each community.

The Commission continues to provide high quality and timely services to member municipalities through circuit riding, master plan assistance, research, and other technical assistance.

With technical assistance from the RPC and in cooperation with interested cities and towns, Merrimack County is preparing its first overall economic development plan.

Specific activities in Merrimack County included: providing the mailing list for commissioners and officers; providing town and County census; providing a copy of Housing & Community Development Plan; assisting in the preparation of a request for proposals for an OEDP; and assisting in the organization and development of the County OEDP.

MERRIMACK COUNTY HOMEMAKER PROGRAM
January 1, 1992 through December 31, 1992

Goal: To secure and maintain maximum independence and dignity in a home environment for elderly and disabled individuals capable of self care with appropriate supportive services.

Services Include:

- Grocery Shopping
- Meal Preparation
- Laundry
- Light Housekeeping
- Limited Personal Care
- Companionship
- Errands

Referral Sources Include:

- Hospital Personnel
- Doctors
- Social Workers
- Friends
- Families
- Clients
- Clergy

Eligibility: This service is available to all Merrimack County residents - Financial assistance is available to these clients who are income eligible.

Sources of Payment:

- Federal Title XX and Older American Act monies
- Merrimack County monies which match the Federal dollars
- Private Insurance and Private Pay fees
- Client contributions and individual donations

The following three agencies provided 22,639 half hour units of service to the residents of Merrimack County towns from July 1, 1991 to June 30, 1992.

Concord Regional Visiting Nurse Association 224-4093.

Allenstown	Epsom	Concord	Pembroke
Boscawen	Henniker	Contoocook	Penacook
Bow	Hooksett	Dunbarton	Pittsfield
Canterbury	Hopkinton	Chichester	Loudon

Lake Sunapee Regional Visiting Nurse Association 526-40773.

Andover	New London	Bradford	Sutton
Danbury	Wilmot	Newbury	Warner

Visiting Nurse Association of Franklin, Inc. 934-3454.

Franklin	Hill	Salisbury	Webster
Northfield			

If you know someone who needs Homemaker services, please call us.

Thank you for your support and confidence in our program.

Anne H. Mellin, Director of Home Care, Concord Regional Visiting Nurse Association

Donna Tetley, Executive Director, Visiting Nurse of Franklin, Inc.

Cheryl Blik, CEO, Lake Sunapee Region Visiting Nurse Association.

MERRIMACK COUNTY RETIRED SENIOR VOLUNTEER PROGRAM 1992 ANNUAL REPORT

For twenty years, the Retired Senior Volunteer Program has been active in Merrimack County. Currently, 538 senior volunteers are enrolled in the program. Services are provided to 104 non-profit agencies. RSVP volunteers have an opportunity to remain active in their communities by contributing their talents and skills in serving others.

During the past year, over 83,000 hours of volunteer service were provided in hospitals, schools, nursing homes, senior centers, nutrition sites, museums, libraries, health care agencies, environmental agencies, telephone reassurance service, mailing projects and government offices. Each RSVP volunteer is a direct service provider through their assigned agency.

RSVP sponsors a countywide Telephone Reassurance Service for elderly, homebound or handicapped individuals. Staff members represent the interests of the elderly on several community boards and advisory committees related to health, nutrition, volunteerism, senior driving programs, financial issues and gerontology.

For several years, RSVP has received level funding from all grant sources. However, the program has continued to respond to increased requests for volunteer assistance from the non-profit agencies throughout Merrimack County. New volunteers are continually recruited to replace those members withdrawn from the program due to death, health, employment or moving away from the area. At the present time, no potential volunteer is placed on a waiting list.

Anyone 60 years of age or older is eligible to become an RSVP volunteer. There are no income or educational requirements. A volunteer must be willing to serve on a regular basis at whatever assignment they choose. The program provides staff support, insurance and recognition for all volunteers.

For additional information, contact the RSVP office located at 121 So. Fruit St., Concord or call: 224-3452.

Nancy G. Spater
Executive Director

NEW HAMPSHIRE HELP LINE

Help Line continues to provide 24 hour telephone services to the people of New Hampshire, the majority calls are from Merrimack County. We provide:

- Information on social services and emergency help;
- Referral to appropriate agencies for help in solving any problem;
- Aid in crises involving suicide, child or adult abuse, domestic violence, alcohol & drug abuse;
- Assistance in locating basic needs such as food, housing, fuel, clothing, and financial support.

We also offer two specialized services:

Homeless Hotline

- Assistance for people who need emergency shelter;
- Help for families facing eviction;
- Aid in all crises involving housing, financial assistance, utilities, food, etc.

and the **Jobless Hotline** which we started in October 1992:

- Assistance for unemployed people and their families;
- Skills to survive long term unemployment;
- Information & referral on social services and support services;
- Aid in all crises

Help Line received 43,636 calls in 1992. 17,429 calls were from residents of Merrimack County.

A few examples of the types of calls we receive and the numbers (these examples are calls from Merrimack County):

Homelessness/Housing	1,377
Domestic Violence/Sexual Assault	778
Alcohol & Drug Abuse	541
Food	381
Child Abuse	242
Mental Health/Suicide	260
Total for Merrimack County	17,429
Overall Total:	43,636

Unite to Help Rent Security Deposit Loan Fund Program is a community service project supported by the Community Services Council of Merrimack County, the Greater Concord Interfaith Council, and other community service agencies and programs within Merrimack County, New Hampshire. It was organized to provide rent security deposit loans to low income individuals and families, within Merrimack County, who have explored to no avail all other sources for a rent security deposit. This service is provided, upon verified need, to all persons without regard to race, color, religion, sex, age, national origin, marital status, physical handicap, political affiliation, or sexual orientation.

In 1992, we paid part, or all of, 243 security deposits for people to move into affordable housing in Merrimack County. This consisted of 327 adults and 261 children.

NEW HAMPSHIRE MEDIATION PROGRAM, INC. 1992 MERRIMACK COUNTY REPORT

Like other forms of mediation, parent-child mediation is a way to resolve serious differences between family members. Mediation helps alleviate the possibility of escalating stress and further disruption within families by addressing the underlying issues contributing to conflict between parents and their children.

Mediators help family members:

- Voice individual concerns
- Establish a sense of equality among all family members while discussing issues
- Identify issues that a mediated agreement is able to address
- Break down misunderstandings by opening communication
- Clarify ways the situation could change
- Make their own rules
- Write mutually acceptable agreement
- Find new ways to managing conflict which can be applied if future problems arise.

Many families experience conflict; mediation is a responsible alternative available to help family members resolve these conflicts. Recent research has indicated that mediation can be most effective in cases involving runaway and stubborn youth. It has also found that mediated agreements are reached by family members 86% of the time. Families have reported satisfaction with the mediation process, which creates an alternative structured setting within which the family conflict can be aired and resolved. Families have also reported using skills learned during the mediation process to manage conflicts that arise after the formal mediation session.

Last year the program worked with 112 families from Merrimack County. Of those families only two children have needed out of home placement. One the court felt needed some reality testing, the other needed some cool down time. Both placements were of short duration.

DIRECTORY

ADMINISTRATION

Merrimack County Administration Building
163 North Main Street
Concord, New Hampshire 03301

Commissioners' Office	228-0331
Register of Deeds.....	228-0101
Register of Probate.....	224-9589
Personnel Office.....	228-0331
County Attorney	228-0529

Merrimack County Courthouse
163 North Main Street
Concord, New Hampshire 03301

Human Services	225-5445
Clerk of Superior Court	225-5501
Sheriff's Office	225-5583

Merrimack County Department of Corrections
326 Daniel Webster Highway
Boscawen, New Hampshire 03303796-2107

Merrimack County Nursing Home
325 Daniel Webster Highway
Boscawen, New Hampshire 03303796-2168

Merrimack County Cooperative Extension Service
325 Daniel Webster Highway
Boscawen, New Hampshire 03303225-5505

AFFILIATED SERVICES

Belknap-Merrimack Community Action Box 1016 Concord, New Hampshire 03301	225-6880
Central New Hampshire Community Mental Health 5 Market Lane Concord, New Hampshire 03301	228-1551
Merrimack County Retired Senior Volunteer Program 121 South Fruit Street Concord, New Hampshire 03301	224-3452
Merrimack County Conservation District The Concord Center 10 Ferry Street — Box 312 Concord, New Hampshire 03301	225-6401
Concord Regional Visiting Nurse Association Homemaker Program PO Box 797 250 Pleasant Street Concord, New Hampshire 03301	224-4093
New Hampshire Mediation Program 33 Stickney Avenue Concord, New Hampshire 03301	224-8043
Community Services Council of Merrimack County 2 Industrial Park Drive Concord, New Hampshire 03301	225-900
.....	1-800-852-3388
Central New Hampshire Regional Planning Commission 329 Daniel Webster Highway Boscawen, New Hampshire 03303	796-2129



MASON+RICH

PROFESSIONAL
ASSOCIATION

ACCOUNTANTS
AND AUDITORS

INDEPENDENT AUDITOR'S REPORT

March 11, 1993

Board of County Commissioners
County of Merrimack, New Hampshire
Concord, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Merrimack, New Hampshire as of and for the year ended December 31, 1992, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Office of Managements and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. If the combined financial statements were corrected for this departure from generally accepted accounting principles, total General Fund liabilities would be increased by \$701,647, undesignated fund balance would be decreased by \$636,023, and the excess of revenues over expenditures would be decreased by \$65,624.

TWO
CAPITAL
PLAZA
SUITE 3-1
CONCORD
NEW HAMPSHIRE
03301
FAX: (603) 224-2613
(603) 224-2000

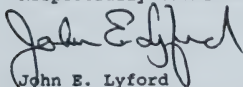
23
HIGH
STREET
PORTSMOUTH
NEW HAMPSHIRE
03801
FAX: (603) 436-3150
(603) 436-0906

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRIVATE COMPANIES
PRACTICE SECTION

In our opinion, except for the departure from generally accepted accounting principles referred to above, the combined financial statements present fairly in all material respects, the financial position of the County of Merrimack, New Hampshire as at December 31, 1992 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements and Schedule of Federal Financial Assistance listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Merrimack, New Hampshire. The information has been subjected to the audit procedures applied in the examination of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,



John E. Lyford
Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

Exhibit A

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1992

	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	Long-Term Debt		
ASSETS									
Cash	\$3,968	\$43	\$	\$250	\$155,262	\$	\$		\$159,523
Temporary Investments	1,955,000	-	-	-	55,584	-	-		2,010,584
Investments	-	-	-	-	518,180	-	-		518,180
Accounts Receivable	51,792	-	-	839,979	3,413	-	-		895,186
Due from Other Funds	770,674	92,506	4,994	179,825	15,696	-	-		1,063,695
Due From Other Governments	-	15,696	-	-	-	-	-		15,696
Inventories	-	-	-	174,901	-	-	-		174,901
Prepaid Expenses	7,069	-	-	-	-	-	-		7,069
Property, Plant and Equipment (Net of Accumulated Depreciation)	-	-	-	4,894,863	-	7,776,906	-		12,671,769
Amount to be Provided in Future Years for Retirement of Long-Term Debt	-	-	-	-	-	-	-		1,150,000
TOTAL ASSETS	\$2,788,503	\$108,245	\$4,994	\$6,089,818	\$748,137	\$7,776,906	\$1,150,000		\$18,466,403

The Accompanying Notes are an Integral Part of this Financial Statement

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1992

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	Long-Term Debt			
LIABILITIES AND FUND BALANCE										
Liabilities										
Cash overdraft (Note 1)	\$367,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$367,964
Accounts Payable	1,292,966	26,888	-	66,959	597	-	-	-	-	1,387,411
Due to Other Governments	-	490	-	-	-	-	-	-	-	490
Accrued Liabilities	135,547	-	-	804,582	-	-	-	-	-	940,129
Due to Other Funds (Note 3)	292,828	16,167	56,219	649,048	9,433	-	-	-	-	1,063,695
Deferred Revenue	16,422	-	-	-	-	-	-	-	-	16,422
Due to Specific Individuals and/or Groups	-	-	-	-	635,487	-	-	-	-	635,487
Capital Lease Obligations	-	-	-	11,297	-	-	-	-	-	11,297
Bonds Payable (Note 6)	-	-	-	1,433,000	-	-	-	-	-	1,433,000
Total Liabilities	2,107,727	43,545	96,219	2,936,886	645,517	-	-	-	-	6,999,894
Fund Balances										
Investment in General Fixed Assets	-	-	-	-	-	7,776,906	-	-	-	7,776,906
Contributed Capital	-	-	-	842,575	-	-	-	-	-	842,575
Retained Earnings	-	-	-	2,290,357	-	-	-	-	-	2,290,357
Fund Balance:										
Reserved for Encumbrances (Note 8)	40,170	-	-	-	-	-	-	-	-	40,170
Reserved for Prepaid Expenditures	7,069	-	-	-	-	-	-	-	-	7,069
Unreserved:										
Designated for Specific Capital Projects (Note 8)	-	-	4,994	-	-	-	-	-	-	4,994
Designated by Trust Instruments (Note 8)	-	-	-	-	-	-	-	-	-	-
Designated for Specific Purposes (Note 8)	-	67,016	-	-	102,650	-	-	-	-	102,620
Undesignated (Deficit)	633,537	(2,316)	(96,219)	-	-	-	-	-	-	67,016
Total Fund Balance	680,776	64,700	(91,225)	3,132,932	102,650	7,776,906	-	-	-	11,666,709
TOTAL LIABILITIES AND FUND BALANCES										
	\$2,788,503	\$108,245	\$4,994	\$6,089,818	\$748,137	\$7,776,906	\$1,150,000	\$18,666,503		

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF HERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
<u>Revenues</u>					
<u>Taxes</u>					
Intergovernmental	\$12,096,091	\$ -	\$ -	\$ -	\$12,096,091
Charges for Services	316,597	300,709	-	-	617,306
County Farm	1,129,799	-	-	-	1,129,799
Miscellaneous	182,976	-	-	-	182,976
Total Revenues	163,618	18,637	-	61,019	243,274
	13,889,081	319,346	-	61,019	14,269,446
<u>Expenditures</u>					
<u>Current:</u>					
General Government	10,170,757	533,481	-	2,690	10,706,928
Department of Corrections	2,394,774	-	-	43,722	2,438,496
County Farm	234,127	301	-	-	234,428
Debt Retirement - Principal	275,000	-	-	-	275,000
- Interest	128,125	-	-	-	128,125
Total Expenditures	13,202,783	533,782	-	46,412	13,782,977
	686,298	(214,436)	-	14,607	486,469
<u>Excess (Deficiency) of Revenues Over Expenditures</u>					
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	2,821	240,633	10,846	-	254,300
Operating Transfers (Out)	(322,208)	-	-	(899)	(323,107)
Total Other Financing Sources (Uses)	(319,387)	240,633	10,846	(899)	(69,807)
<u>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</u>					
Fund Balances (Deficit), Beginning of Year, Restated (Note 14)	366,911	26,197	10,846	13,708	417,662
Fund Balances (Deficit), End of Year	313,865	38,503	(102,071)	88,912	339,209
	\$680,776	\$64,700	(\$91,225)	\$102,620	\$756,871

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1992

	General Fund		Variance Favorable (Unfavorable)	Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
Taxes	\$12,096,091	\$12,096,091	\$ -	\$ -	\$ -	\$ -
Intergovernmental	314,052	316,597	2,545	257,930	299,041	41,111
Charges for Services	1,041,061	1,129,799	88,738	-	-	-
Farm	190,000	182,976	(7,024)	-	-	-
Miscellaneous	156,590	163,618	7,028	11,100	18,637	7,537
Total Revenues	13,797,794	13,889,081	91,287	269,030	317,678	48,648
Expenditures						
Current:						
General Government	10,468,898	10,141,600	327,298	508,985	533,481	(24,496)
Department of Corrections	2,523,611	2,336,377	187,234	-	-	-
County Farm	237,869	232,449	5,420	-	-	-
Debt Retirement - Principal	275,000	275,000	-	-	-	-
- Interest	128,125	128,125	-	-	-	-
Total Expenditures	13,633,503	13,113,551	519,952	508,985	533,481	(24,496)
Excess (Deficiency) of Revenues Over Expenditures	\$164,291	\$775,530	\$611,239	(\$239,955)	(\$215,803)	\$24,152

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1992

	General Fund		Special Revenue Funds	
	Budget	Actual	Budget	Actual
Other Financing Sources (Uses)				
Operating Transfers In	\$ -	\$2,821	\$239,955	\$239,901
Operating Transfers (Out)	(420,140)	(76,279)	-	-
Total Other Financing Sources (Uses)	(420,140)	(73,458)	239,955	239,901
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis) (Note 9)	(255,849)	702,072	-	24,098
Adjustments:				
To Adjust for Accrued Payroll-Vot Included in Adopted Budget	-	(335,161)	-	-
Nonbudgeted Special Revenue Funds Not Included in Adopted Budget	-	-	-	2,099
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis)	(255,849)	366,911	-	26,197
Fund Balance, Beginning of Year	313,865	313,865	38,503	38,503
Fund Balance, End of Year	\$58,016	\$680,776	\$38,503	\$64,700
				\$26,197

This statement presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year is presented.

The Accompanying Notes are an Integral Part of This Financial Statement

Exhibit D

COUNTY OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1992

	<u>Proprietary Fund Types</u> <u>Enterprise -</u> <u>Merrimack</u> <u>County Nursing</u> <u>Home</u>
<u>Operating Revenues</u>	
Charges for Services	\$11,265,861
Miscellaneous	<u>18,466</u>
Total Operating Revenues	<u>11,284,327</u>
<u>Operating Expenses</u>	
General Operating Expenses	10,727,218
Depreciation	<u>365,893</u>
Total Operating Expenses	<u>11,093,111</u>
Operating Income (Loss)	<u>191,216</u>
<u>Non-Operating Revenues (Expenses)</u>	
Interest Expense	<u>(81,770)</u>
Total Non-Operating Revenues (Expenses)	<u>(81,770)</u>
Income (Loss) Before Operating Transfers	<u>109,446</u>
<u>Operating Transfers In (Out):</u>	
From General Fund	<u>71,461</u>
Net Income (Loss)	180,907
Retained Earnings Beginning of Year	<u>2,109,450</u>
Retained Earnings End of Year	<u><u>\$2,290,357</u></u>

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
FOR THE YEAR ENDED DECEMBER 31, 1992

	Proprietary Fund Types
	Enterprise - Merrimack County Nursing Home
<u>Cash Flows from Operating Activities</u>	
Net Operating Income (Loss) - Exhibit D	<u>\$191,216</u>
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Depreciation	365,893
Change in Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(84,293)
Inventories	(12,530)
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(18,755)
Accrued Expenses	(23,115)
Other Operating Liabilities	<u>150,553</u>
Total Adjustments	<u>377,753</u>
Net Cash Provided (Used) by Operating Activities	<u>568,969</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers in from Other Funds	<u>71,461</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Principal Paid on Bonds	(275,000)
Principal Paid on Capital Lease	(9,570)
Interest Paid on Bonds	(87,866)
Interest Paid on Capital Lease	(1,466)
Acquisition of Equipment	<u>(266,428)</u>
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(640,330)</u>
Increase (Decrease) in Cash and Cash Equivalents	100
Cash and Cash Equivalents at Beginning of Year	<u>150</u>
Cash and Cash Equivalents at End of Year	<u><u>\$250</u></u>

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Merrimack, New Hampshire (the County) conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Merrimack, New Hampshire and other governmental organizations over which the County's elected officials exercise oversight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County and their operations as reflected in these financial statements are those under the control of the County. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures or expenses, as appropriate. The following funds are grouped in the financial statements in this report into five generic fund types and three broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by special assessment or enterprise operations.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds (County Nursing Home) are used to account for operations (a) that are financed and operated in a manner similar to business enterprises i.e., where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis by financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds.

Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equals liabilities) and do not involve measurement of results of operations.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

Fixed assets purchased after December 31, 1978 are stated at cost. Fixed assets purchased prior to December 31, 1978 are stated at estimated historical cost. Donated fixed assets are valued at their estimated fair-market value on the date donated.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

General Long-Term Debt Account Group - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivable is deferred until they become current receivables.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures of fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds and nonexpendable trust funds are accounted for on a cost of service or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Nursing Home Buildings and Improvements	15-40 Years
Nursing Home Equipment	3-20 Years

C. Basis of Accounting - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds, Expendable Trust Funds and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Tax revenues are recognized in the year for which taxes have been levied to the extent that they become available, i.e., due or receivable within the current fiscal year and collected within the current period or within 60 days of year end.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guide. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criterion of availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt which is recognized when due; and (2) prepaid expenses.

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting - The County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the Chairman of the Board of Selectmen in each town and the Mayor of each city within the County and to the Secretary of State prior to December 1, annually their operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.
2. Within ten to twenty days after mailing the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.
3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.
4. The County Convention must adopt its annual budget no later than March 31.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration.

6. The Commissioners are authorized to transfer budget amounts within any department within any fund. However, any transfers between departments must be approved by the Executive Committee of the delegation.

7. Except for the payment of judgments rendered against the County, expenditures cannot exceed the appropriations for which the County Convention has voted.

8. The Commissioners may apply to the County Convention for a supplemental appropriation to be made subsequent to the adoption of the annual County budget.

9. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.

10. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds (Extension Service and Youth Diversion Fund) and Enterprise Fund. The County legally adopts only one budget for the General, Special Revenue and Enterprise Funds.

11. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles. The budgets for the Enterprise Funds are adopted on a basis which is not consistent with GAAP. Their budgets are prepared on a spending measurement focus using the modified accrual basis of accounting while the Enterprise fund is reported on a cost of services measurement focus using accrual basis of accounting.

E. Deposits and Temporary Investments

Deposits

For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

Deposits are carried at cost plus interest earned to year end. The carrying amount of deposits is separately displayed on the balance sheet as "Cash" (\$159,523) and "Cash Overdraft" (\$367,964).

At year end the carrying amount of the County's deposits was \$(208,441) and the bank balance was \$628,319. Of the bank balance, \$430,873 was covered by federal depository insurance and \$197,446 was uninsured and uncollateralized. The uninsured and uncollateralized deposits were held by the General Fund (\$119,955) and Agency Funds (Register of Deeds \$25,096, Endowment Trust \$994, McKenna Trust \$18,273 and Corrections Trust \$33,128).

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Temporary Investments

Temporary investments consist of certificates of deposit and are reported at cost, which approximates market value.

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of bank incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws or in the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

	Uninsured, Security Held by Bank	Insured	Uninsured and Uncollat- eralized	Total
Certificates of Deposit	\$ -	\$ 55,584	\$ -	\$ 55,584
Reprurchase Agreement- U.S. Treasury Note	<u>1,955,000</u>	<u>-</u>	<u>-</u>	<u>1,955,000</u>
	<u>\$1,955,000</u>	<u>\$ 55,584</u>	<u>\$ -</u>	<u>\$2,010,584</u>

The General Fund holds all of the uninsured temporary investments.

Cash Overdraft - The County's General Fund checking account operates as a sweep account i.e. amounts in excess of the minimum balance are automatically invested in overnight repurchase agreements. Overdrafts at year end are covered by maturing repurchase agreements.

F. Investments

Investment of the Agency Funds, (IRC Section 457 Deferred Compensation Plan) are carried at market value (\$518,180). Additional disclosures are not required as the plan is operated by a third party.

G. Inventories

Inventories of the Enterprise Funds (County Nursing Home) consist of materials and supplies and are recorded at the lower of cost (first-in, first-out basis) or market.

H. Interfund Receivables

Interfund loans receivable (reported in the "due from" asset accounts) are considered available spendable resources.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

I. Accumulated Unpaid Vacation and Sick Pay

Statement 4 of the NCGA requires that the current and non-current portions of vacation liabilities be reported on the governmental fund and general long-term debt account group balance sheets respectively. The County does not accrue accumulated vacation in the General Fund but rather records these costs at the time the payments are made. At year end current General Fund liabilities for vacation pay are not recorded on the General Fund, a departure from generally accepted accounting principles.

At the Nursing Home, vacation may be accrued to a maximum of 340 hours. Any vacation accrued beyond this amount will be forfeited. The Nursing Home accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accrual at year end was \$554,389.

Sick leave accumulates at the rate of 1.25 days per month and may be accumulated to a maximum of ninety days but employees are not eligible to be paid for any unused sick leave time when they terminate their employment.

J. Accrued Expenses

Accrued expenses of the Enterprise Fund (County Nursing Home) are comprised of the following:

Accrued Payroll and Related Taxes	\$227,506
Accrued Vacation Leave	554,389
Accrued Interest	<u>22,687</u>
Total Accrued Expenses	<u>\$804,582</u>

K. Total Columns (Memorandum Only) on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PENSION FUND

The County full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year was \$8,359,522; the County's total payroll was \$9,933,683.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

County employees are eligible to retire on a service retirement allowance the first day of any month after their 60th birthday. No minimum period of employment is required. The annual retirement benefit received is based on one sixtieth of the average compensation for the three highest paid years times the number of years creditable service. At age sixty-five the benefit is reduced by a portion of Social Security benefits. The system also provides death and disability benefits. These benefit provisions and all other requirements are established by State statute.

Covered employees are required by State statute to contribute 5.0 percent (9.3 for Sheriff's Department) of their salary to the Plan. The County is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year was \$728,532 which consisted of \$248,524 from the County and \$480,008 from employees; these contributions represented 2.97% and 5.74 % covered payroll respectively.

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure which is the "actuarial present value of credited projected benefits," is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among PERS and employers. The system does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1992 (the most recent available) for the System as a whole, determined through an actuarial valuation performed as of that date was \$1,613,000,000. The System's net assets available for benefits on the date (valued at Market) were \$1,603,074,642, leaving an unfunded pension benefits of \$9,925,358. The County's 1992 contribution represented .71 percent of total contributions required of all participating entities.

Five-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1992 annual financial report.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 3 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances were:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 770,674	\$ 292,828
Special Revenue Funds:		
Drug Prosecution Program	-	15,237
Adult Alternative Incarceration Grant	51,710	-
Insurance Reserve	40,306	-
Juvenile Diversion Grant	-	459
Child Abuse	490	-
Youth Diversion Program	-	471
Capital Projects Funds:		
Capital Project	1,545	-
Dispatch Communications System	-	96,219
Dispatch Capital Reserve	3,449	-
Enterprise Fund:		
Nursing Home	179,825	649,048
Agency Funds:		
Patient Funds	15,502	-
Register of Deeds	-	3,415
Inmate Funds	-	267
Correction Department Trust	<u>194</u>	<u>5,751</u>
Total	<u>\$1,063,695</u>	<u>\$1,063,695</u>

NOTE 4 - DUE FROM OTHER GOVERNMENTS

Grants and miscellaneous receivables due from other governments include:

Special Revenue Funds

State of New Hampshire:	
Drug Prosecution Program	\$ 15,237
Juvenile Diversion Grant	<u>459</u>
Total	<u>\$ 15,696</u>

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 5 - FIXED ASSETS

Changes in General Fixed Assets:

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
Building and Land:				
General Government	\$2,738,668	-	-	\$ 2,738,668
County Farm	207,958	-	-	207,958
Department of Correction	3,546,357	-	-	3,546,357
Equipment:				
General Government	930,837	48,273	-	979,110
County Farm	212,129	3,201	-	215,330
Department of Corrections	<u>89,483</u>	<u>-</u>	<u>-</u>	<u>89,483</u>
Totals	<u>\$7,725,432</u>	<u>\$51,474</u>	<u>\$ -</u>	<u>\$ 7,776,906</u>

Property, Plant and Equipment - Enterprise Fund depreciable assets at year end are summarized as follows:

<u>Description</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Depreciated Value</u>
Land and Improvements	\$ 272,845	\$ (125,131)	\$ 147,714
Building and Improvements	7,067,125	(3,062,176)	4,004,949
Equipment	<u>1,283,478</u>	<u>(541,278)</u>	<u>742,200</u>
Total	<u>\$8,623,448</u>	<u>\$ (3,728,585)</u>	<u>\$4,894,863</u>

NOTE 6 - LONG-TERM DEBT

The following is a summary of long-term debt transactions of the County for the year:

	<u>General Obligation Bonds</u>
Bonds and Notes Payable at Beginning of Year	\$3,125,000
New Bonds and Notes Issued	-
Bonds and Notes Retired	<u>(550,000)</u>
Bonds and Notes Payable at End of Year	<u>\$2,575,000</u>

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Bonds and notes payable are comprised of the following individual issues:

General Obligation Bonds and Notes:

\$5,500,000 - 1971 Nursing Home addition serial bonds, due in annual installments of \$275,000 through July 1995; interest at 6%	\$ 825,000
\$600,000 - 1991 Nursing Home Equipment Bonds, due in annual installments of \$75,000 through January 2000; interest from 6.15% to 6.4%	<u>600,000</u>
Total Nursing Home Bonds Payable	<u>\$1,425,000</u>
\$1,000,000 - 1973 Administration Building serial bonds, due in annual installments of \$50,000 through October 1993; interest at 4.90%	50,000
\$3,350,000 - 1982 Corrections Facility serial bonds, due in annual installments of \$200,000 to \$250,000 through October 1997; interest from 9.25% to 9.30%	<u>1,100,000</u>
Total General Long-Term Debt Account Group	<u>1,150,000</u>
TOTAL	<u>\$2,575,000</u>

The annual requirements to amortize all debt outstanding is:

<u>Year Ended December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1993	\$ 625,000	\$ 190,063	\$ 815,063
1994	575,000	145,388	720,388
1995	575,000	103,163	678,163
1996	300,000	60,938	360,938
1997	275,000	35,212	310,212
1998	<u>75,000</u>	<u>11,812</u>	<u>86,812</u>
Subtotal	2,425,000	546,576	2,971,576
1999 to 2000	<u>150,000</u>	<u>9,319</u>	<u>159,319</u>
Total	<u>\$2,575,000</u>	<u>\$ 555,895</u>	<u>\$3,130,895</u>

Interest expense for the year was \$81,770 (\$80,304 Bonds; \$1,466 Capital Lease); and \$373,922 (\$128,125 Bonds; \$245,797 T.A.N.'S.) for the enterprise fund and general fund respectively.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 7 - CAPITAL LEASE OBLIGATION

The County has entered into a noncancelable long-term lease with a corporation for financing the acquisition of the telephone system at the Nursing Home. The lease provides for monthly payments of \$849. The lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases". Consequently, \$34,645 was capitalized as equipment on the Nursing Home as follows:

<u>Class of Property:</u>	Telephone System	<u>\$34,645</u>
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The following is a schedule by years of future lease payments still remaining at year end.

Year Ending December 31, 1993	\$10,187
1994	<u>2,547</u>
Total Minimum Lease Payments	12,734
Less: Amount Representing Interest	(1,437)
Net Lease Payments	<u>\$11,297</u>

NOTE 8 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The County has set up "reserves" of fund equity to segregate fund balances which are not available for expenditure in the future or which are legally set aside for a specific future use. Fund "designations" have also been established to indicate tentative plans for future financial utilization.

Reserved for Encumbrances - Encumbrances of fund balances of the General Fund are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

The amount designated on the General Fund represents appropriation carryovers approved by the County Commissioners as follows:

Administration	\$ 3,000
Maintenance of Courthouse	1,420
Residential Properties	750
Department of Corrections	<u>35,000</u>
Total	<u>\$40,170</u>

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Designated for Specific Capital Projects - Designated for specific capital project expenditures in future years as follows:

Capital Project	\$ 1,545
Dispatch Capital Reserve	<u>3,449</u>
Total	<u>\$ 4,994</u>

Designated by Trust Instrument - Fund balance designated by trust instrument represents the income portion of Expendable Trust Fund fund balances available for the use of the Trust Fund as follows:

Sheriff's Department Trust	\$ 198
Endowment Trust	994
Edna McKenna Trust	43,857
Corrections Department Trust	<u>57,571</u>
Total	<u>\$102,620</u>

Designated for Specific Purposes - Designated for future expenditures of that fund as follows:

Adult Alternative	
Incarceration Grant	\$ 26,710
Insurance Reserve	<u>40,306</u>
Total	<u>\$ 67,016</u>

NOTE 9 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair-market value of the deferred account for each participant.

It is the opinion of the County that the County has no liability for losses under the plan but does have the duty of due care that would be required of any ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The plan is administered by a nongovernmental third party which provides financial data to the County annually.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 10 - BUDGETED DECREASE IN FUND BALANCE - GENERAL FUND

The \$255,849 budgeted decrease in fund balance shown on Exhibit C represents \$230,000 of fund balance budgeted by the County to reduce the 1992 tax rate and \$25,849 of prior year encumbrances approved by the County Commissioners from 1991.

NOTE 11 - DEFICIT FUND BALANCE

The \$2,316 deficit of the Special Revenue Fund will be funded from a 1992 General Fund appropriation for the County Extension Service (\$1,845) and anticipated revenues from the State for the Youth Diversion Program (\$471).

The deficit of the Capital Projects Fund (Dispatch Communications System) \$96,219 arises because of the application of generally accepted accounting principles to the financial reporting for governmental funds. The cost of the communications system is to be paid by the municipalities using the system over the next few years. Consequently, the assessments were not considered measurable and available at year end.

NOTE 12 - OPERATING LEASE

Merrimack County has, in addition to the capital lease mentioned in Note 4, an operating lease for dispatch center communication equipment. At year end the contractual agreements for the operating lease required the following annual rental payments:

<u>Year Ending</u>	
<u>December 31</u>	
1993	\$ 4,284
1994	4,284
1995	<u>3,033</u>
	<u>\$11,601</u>

NOTE 13 - POST-RETIREMENT HEALTH INSURANCE BENEFITS

The County provides post-retirement health insurance benefits to eligible retired County employees who meet New Hampshire State Retirement System guidelines for either a service on disability retirement allowance and have a total of ten years employment with the County. The County pays a percentage of the monthly premium for one person as follows:

<u>Years Service</u>	<u>Percent Paid by County</u>
10-14	50%
15-19	75%
20 plus	100%

During the year, expenditures of \$42,882 were recognized for post-retirement health care.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 14 - RESTATEMENT OF BEGINNING FUND BALANCE

Beginning fund balance of the Special Revenue Funds (Youth Diversion Program) has been restated to record a prior year's accounts payable as follows:

Fund Balance, as Previously Reported	\$ 6,744
Correction of 1991 Accounts Payable	<u>(6,500)</u>
Fund Balance as Restated	<u>\$ 244</u>

NOTE 15 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County, along with numerous other municipalities in the State, is a member of three public risk pools in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State of New Hampshire are eligible to participate. The pools provide coverage for workers' compensation, unemployment and property liability insurance. The County pays an annual premium to the pools for its various insurance coverage.

MERRIMACK COUNTY COMMISSIONERS

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163 NORTH MAIN STREET
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